LOCAL GOVERNMENT
Finance
IN ONTARIO

1985

Ministry of
Municipal Affairs
Ontario

Bernard Grandmaitre, Minister
Eric M. Fleming, Deputy Minister (Acting)

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MINISTER'S MESSAGE:

It gives me great pleasure to present the 1985 edition of *Local Government Finance in Ontario*.

This annual publication contains the latest available information on the financial affairs of municipal governments across the Province.

I am proud to report that for the first time since it was published in this format in 1977, *Local Government Finance in Ontario* is available in French.

This informative report should be of great interest not only to provincial and local officials, but to the general public as well.

The Ministry prepares the report in compliance with Section 84 of the Municipal Act. Financial data for individual municipalities or groups of municipalities are available from the Ministry on request.

Bernard Grandmaitre
Minister
Ministry of Municipal Affairs

July 2, 1987

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PREFACE

Data Sources

This publication is based primarily on the Financial Information Returns (FIRs) submitted annually to the Ministry of Municipal Affairs by all Ontario municipalities. As such, its preparation cannot start until most of the FIRs have been received and processed by the Ministry. Although the statutory deadline for submitting the FIRs is April 30th, a significant number were filed late. In an average year including this year, approximately 20 per cent of the FIRs remain to be received or processed as of the beginning of September. This year, as of the end of November, four municipalities had yet to submit their 1985 returns, and consequently estimates were used for the Village of Merrickville, the Village of Lancaster, the Township of Jocelyn and the Township of Dysart et al. The data for the 172 school boards, which operate schools in Ontario, were drawn from their annual Financial Statements submitted to the Ministry of Education.

The presentation of the data follows the fund basis on which municipalities are required to report their financial affairs. The three funds are the revenue fund, the capital fund and reserves and reserve funds. The first reports not only such ordinary operating expenditures as salaries, services and supplies, but also such items as debt charges, transfers to the capital fund and transfers to reserves and reserve funds. The second is used to account for expenditures that create or extend the useful life of municipal plant and equipment. The third fund is used to account for money put aside by a municipality for application on designated projects at a later date, to cover future liabilities and to provide for working funds or contingencies.

Consolidated figures are calculated by adding the operations of the revenue and capital funds and subtracting inter-fund transfers within a municipality. Inter-municipal and inter-school board transfers are also netted out across municipalities.

The functional categories, under which municipal services are analyzed and reported in the text and appendices, reflect the standard reporting requirements of the FIR. Appendix E defines each category and the services or expenditures they include.

In the FIRs, municipalities are required to consolidate the transactions of approximately 2,000 local boards including library and health boards and transit commissions. Exceptions to this rule include hydro systems, gas and telephone utilities, hospitals, conservation authorities, children's aid societies and housing authorities. Only the municipal contributions to these entities appear in the FIR. In order to present an accurate picture of the extent of local financial activities, the figures for conservation authorities and children's aid societies have been adjusted to include provincial transfer payments, their only other source of funds.

The 1984 data appearing in this year's edition have been updated to include FIRs received subsequent to the publication of the 1984 edition. Also, in certain cases where noted in the text, the data have been changed to reflect current reporting practices.

Local Government Structure

A general understanding of the structure of Ontario local governments is useful for interpreting the information contained in this publication. At the end of 1985, there were 839 municipalities in the Province. Of these, 800 were "lower tier" or "local" municipalities (cities, towns, separated towns, villages, townships and improvement districts), and 39 were "upper tier" municipalities (counties and regional governments). In 1985, three municipal status changes occurred. The Township of Flamborough in the Region of Hamilton-Wentworth became a town; the Improvement District of Balmertown in the District of Kenora became the Township of Golden; and the Improvement District of Shedden was formed in the District of Algoma.

Distribution of Municipalities
by Type, 1985

Table 0-1

	Metro Toronto	Regions	County Cities	District Cities	Counties	Districts	Total
	#	#	#	#	#	#	#
Upper Tier							
Counties	–	–	–	–	26	–	26
Regions	1	12	–	–	–	–	13
Subtotal	1	12	–	–	26	–	39
Lower Tier							
Cities	5	22	18	4	–	–	49
Towns	–	37	–	–	68	36	141
Separated Towns	–	–	–	–	4	–	4
Villages	–	1	–	–	110	8	119
Townships	1	27	–	–	327	124	479
Dev. Area Board	–	–	–	–	–	1	1
Imp. Districts	–	–	–	–	–	7	7
Subtotal	6	87	18	4	509	176	800
TOTAL	7	99	18	4	535	176	839

Notes: The Borough of East York in Metro Toronto has the legal status of a township municipality.

The Restructured County of Oxford and the District Municipality of Muskoka are grouped with the Regions for analytical purposes.

Where the county system is in effect, lower tier municipalities have the responsibility to provide most municipal services to their residents. The county governments provide only county roads, homes for the aged and welfare administration out of the spectrum of major services generally provided by municipalities. The cities and separated towns located in a county are financially independent of the county for municipal purposes and are responsible for the provision of all services to their residents. Examples of such centres include the City of London, the City of Windsor, the City of Kingston and the Separated Town of Smith Falls.

Two-thirds of Ontario's population live in areas with a regional form of government. This includes, in addition to the ten regional municipalities established over the period 1969-74, the Municipality of Metropolitan Toronto (1954), the District Municipality of Muskoka (1972) and the restructured County of Oxford (1975). The upper tier in a region has more service responsibilities than in a county structure. While there are variations from one region to another, regional services include arterial roads, transit, policing, sewer and water systems, planning and development on a region-wide basis, and all health and social services. The lower tier municipalities look after local roads, fire protection, garbage collection, recreation and local planning needs. All lower tier municipalities in a region have services provided to their taxpayers by the region and all raise taxes to support the regional level of government.

Communities in northern Ontario are widely dispersed and most territory between them is not organized for municipal purposes. There are no county governments and only one regional government (Sudbury), although, there are several urban centres of significant size. The ten territorial districts into which the north has been divided, exist for judicial and administrative purposes only. The operations of Local Service Boards and roads boards which provide services to people living in areas without municipal organization, have been excluded from this publication.

For analytical purposes, Ontario's municipalities have been grouped into six types, or sectors. The division of the groups is based on type of organization, servicing responsibilities and location. The composition of the groupings remains the same as in the 1984 edition. The six sectors are:

- Metro Toronto — the Municipality of Metropolitan Toronto and its lower tier municipalities;
- Regions — regional governments, Muskoka and Oxford, and all the lower tier municipalities in these areas;
- County Cities — cities located in counties;
- District Cities — cities located in northern Ontario but outside the Region of Sudbury;
- Counties — county governments, towns, separated towns, villages and townships in counties; and
- Districts — towns, villages, townships and improvement districts located in northern Ontario, including the Moosonee Development Area Board, but excluding the Region of Sudbury.

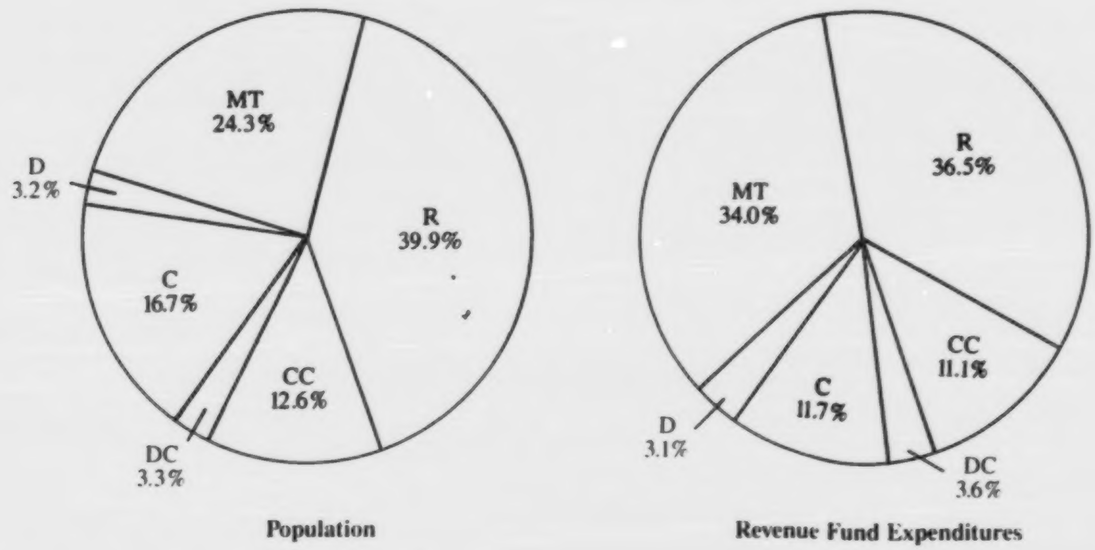
These areas are illustrated on the accompanying maps.

The six sectors are treated similarly for analytical purposes. For example, relative comparisons are made between sectors on a percentage or a per household basis, and data is presented in the same manner for each sector. However, in absolute terms the six sectors differ greatly in magnitude. In some instances, many of the province-wide trends or significant changes which are reported in the text may be the result of financial shifts in one of the large sectors such as Regions or Metro Toronto. Nevertheless, the distinctiveness of each group in terms of organization, services, responsibilities, and location merit analysis of trends at this sub-provincial level.

Figure 0-1 illustrates the relative size of each sector using a principal demographic and financial indicator. The reader should note that, although this figure shows the relative size of the sectors in terms of population and revenue fund expenditures, similar results are obtained when using other indicators as well.

Composition of Population and Revenue Fund Expenditures by Type of Municipality, 1985

Figure 0-1

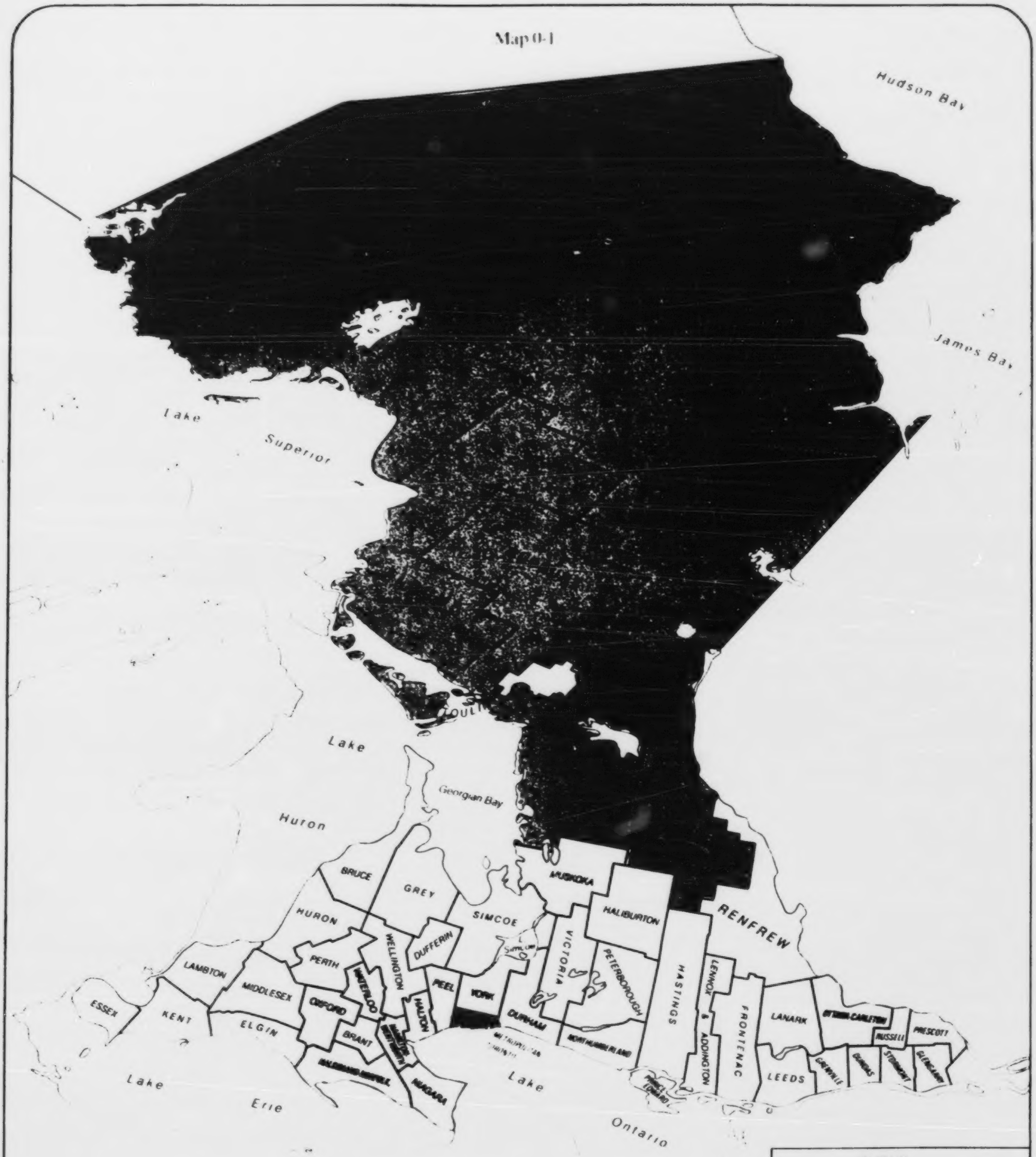


KEY			
	MT = Metro Toronto DC = District Cities	R = Regions C = Counties	CC = County Cities D = Districts

Further Information

Questions regarding the contents of this publication should be directed to the Municipal Finance Branch, Ministry of Municipal Affairs, 13th Floor, 777 Bay Street, Toronto, Ontario, M5G 2E5, (416) 585-6301. Requests for data relating to individual municipalities may be directed to the Municipal Information and Technology Branch, (11th Floor, 585-7223) at the same address.

Map 0-1


Hudson Bay
James Bay
Lake Superior
Lake Huron
Georgian Bay
Lake Erie
Lake Ontario
BRUCE
GREY
MUSKOKA
HALIBURTON
RENFREW
HURON
SIMCOE
DUFFERIN
WELLINGTON
PERTH
LAMBTON
MIDDLESEX
WATERLOO
OXFORD
ESSEX
KENT
ELGIN
BRANT
HALDIMAND-NORFOLK
HAMILTON-WENTWORTH
HALTON
PEEL
YORK
DURHAM
METROPOLITAN TORONTO
NIAGARA
VICTORIA
PETERBOROUGH
NORTHUMBERLAND
HASTINGS
LENNOX & ADDINGTON
FRONTENAC
PRINCE EDWARD
LANARK
OTTAWA-CARLETON
RUSSELL
PRESCOTT
LEEDS
GRENVILLE
DUNDAS
STORMONT
GLENGARRY

KEY

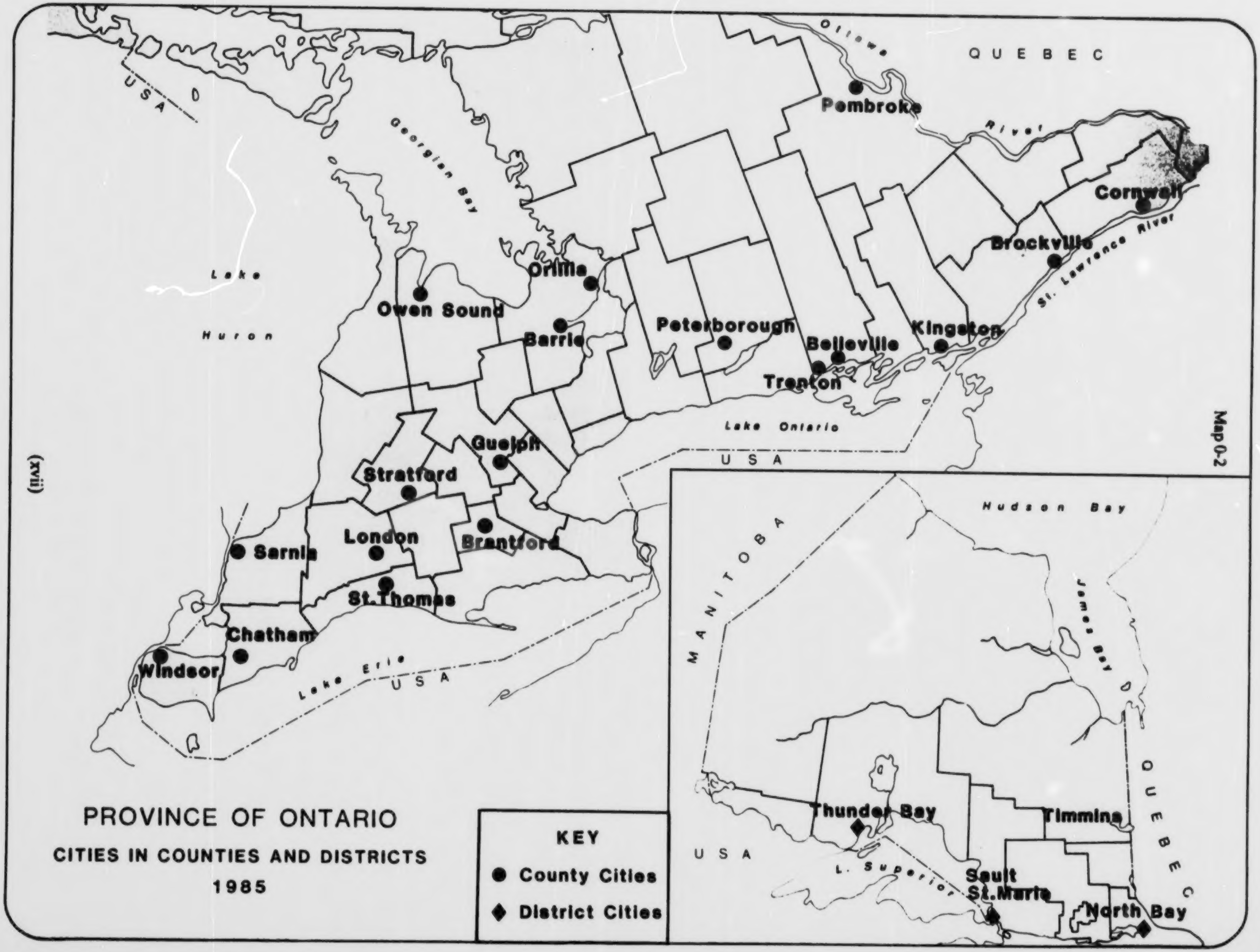
- ■ Metro Toronto
- ☐ Regions
- ☐ Counties
- ■ Districts

PROVINCE OF ONTARIO

REGIONS, COUNTIES AND DISTRICTS

1985

Map 0-2


QUEBEC
Ottawa River
Pembroke
Cornwall
Brockville
St. Lawrence River
Kingston
Belleville
Trenton
Peterborough
Orillia
Barrie
Owen Sound
Georgian Bay
Lake Huron
USA
Lake Ontario
USA
Guelph
Stratford
London
Brantford
Sarnia
St.Thomas
Chatham
Windsor
Lake Erie
USA
Hudson Bay
MANITOBA
James Bay
QUEBEC
Thunder Bay
Timmins
USA
L. Superior
Sault St.Marie
North Bay
KEY
● County Cities
◆ District Cities

PROVINCE OF ONTARIO

CITIES IN COUNTIES AND DISTRICTS

1985

1985 FINANCIAL PERFORMANCE

Chapter 1

TOTAL LOCAL GOVERNMENT PERFORMANCE

This chapter highlights the most relevant aspects of the 1985 financial performance of Ontario's municipalities and school boards in the context of the provincial economy. Estimates of the 1986 performance have also been included.

Socio-Economic Indicators

The improvements in the Ontario economy which began early in 1983 continued into 1985. Growth in the Gross Provincial Product, the value of all goods and services produced in Ontario, was slightly slower in nominal terms than in 1984; when inflation was taken into account, the real growth rate was also somewhat slower. Inflation, as measured by the Consumer Price Index, continued the decline which started in 1982. The rate of unemployment fell 1.1 percentage points to 8.0 per cent. The average prime interest rate also fell by 1.5 percentage points and, therefore, contributed to the process of economic recovery. (Table 1-1)

One area continuing to benefit from a stronger economy was growth in assessment, the tax base of local governments. The "real value" line in Table 1-1 reflects year-to-year changes in new construction, building additions and renovations which, consequently, represent real growth. The rate of increase estimated at 2.0 per cent was slower this year when compared to 1984 at 2.3 per cent. This was caused by a relatively slower growth rate in residential assessment in Metro Toronto. (See Table 3 in Appendix B). The "current value" assessment shown in the table reflects the market value equivalent of the local assessment figures and, therefore, includes changes in prices as well as new construction. In 1985, "current value" assessment rose 5.4 per cent province-wide.

Socio-Economic Statistics

Table 1-1

	1984	1985	1985/84	1984/83	1983/77 Annual
			%	%	%
Population (000)	8,700	8,883	2.1	1.1	0.9
Households (000)	3,376	3,421	1.3	1.4	2.0
Property Assessment ($M)					
Current Value	285,714	301,073	5.4	6.3	n/a
Real Value	n/a	n/a	2.0	2.3	2.9
Average Income/Household ($)	40,200	42,400	5.5	6.4	10.2
Gross Provincial Product ($M)					
at Market Prices	163,145	177,059	8.5	10.2	10.4
in Constant 1971 Dollars	54,692	57,543	5.2	7.2	1.2
Consumer Price Index (1981 = 100)	122.3	127.2	4.0	4.4	9.6
Ontario Unemployment Rate (%)	9.1	8.0	(12.1)	(12.5)	7.2
Average Prime Interest Rate (%)	12.1	10.6	(12.4)	8.0	0.2

Notes: The 1984 population figure is estimated based on enumeration reports prepared in 1982. Enumeration reports are prepared only in municipal election years which are three years apart.

Assessment figures are derived from the assessment reports prepared each fall for the purpose of the municipal tax roll in the following year. The reported increases reflect building activity in 1984.

n/a denotes "not appropriate".

Ontario's population has grown approximately 1.7 per cent per year since 1982, based on the last previous enumeration year. The rate of increase for household formation (1.3 per cent) was marginally less than the preceding year and was lower than the historical rate (2.0 per cent). In recent years, population growth seems to be marginally outpacing household formation. The result suggests that the previous gradual decline over time in the number of people per household may be slowing or reversing.

Expenditures

Overall, local government expenditure growth modestly escalated in 1985 reflecting a relaxation of previously taken restraint measures. Total spending by municipalities, their local boards, agencies, and school boards increased 7.6 per cent to $16.8 billion. This year's increase while above the increase in 1984 was still below the average rate of expenditure growth registered in the late 1970's and early 1980's. Municipalities and their agencies accounted for 57.8 per cent of all local government spending, with school boards responsible for the rest.

While the growth rate in operating costs at 7.2 per cent was marginally below that of 1984, the rate of increase in the capital fund at 10.2 per cent was dramatic; three times that of the previous year and significantly above recent historical levels. The continued reduction in the costs of borrowing to finance major projects has spurred some of this activity in the municipal sector.

The rate of increase in school board expenditures (7.2 per cent) was lower than that experienced by municipalities (7.8 per cent) largely because of continuing per pupil spending ceilings applied in the calculation of school board grants.

On the other hand, the increase in school board capital spending was much higher than that experienced by municipalities. This reflected the high demand for new schools in the growth areas of the province and the acquisition of new computer equipment for use in schools by many boards.

Local Government Expenditures Table 1-2

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
Revenue Fund	7,397	7,958	7.6	7.8	11.4
Capital Fund	1,581	1,722	9.0	5.0	5.7
Subtotal	8,978	9,680	7.8	7.3	10.0
School Boards					
Revenue Fund	6,349	6,778	6.8	6.7	9.7
Capital Fund	258	305	18.2	(4.8)	14.6
Subtotal	6,607	7,083	7.2	6.2	9.9
Total Local Government					
Revenue Fund	13,746	14,736	7.2	7.3	10.6
Capital Fund	1,839	2,027	10.2	3.2	6.5
Total	15,585	16,763	7.6	6.8	10.0
Total Expenditure Per Household ($)	4,616	4,899	6.1	5.3	9.4

Note: Municipal Revenue Fund figures exclude transfers to the Capital Fund.

Revenues

In 1985, the total local government revenue performance, although more varied than that of the expenditure side, has generally reflected a moderating trend in the size of year-to-year increases. School board revenues increased by 7.2 per cent; nearly a percentage point higher than in 1984 but still below the historical average of 9.8 per cent. Municipalities generally experienced the same rate of revenue growth in 1985 as school boards. The 7.2 per cent change in revenues for municipalities in 1985 is lower than the prior year and two and one-half percentage points below the historical annual average. The increase for school boards was higher in 1985 than 1984 but, as with the municipal side, substantially below historical rates of increase. In summary, both sides of local government contributed to the continued trend to lower levels of increase. In 1985 total revenue growth was 7.2 per cent compared to a 1984 increase of 7.1 per cent and the historical annual average of 9.6 per cent experienced over the 1977 to 1983 period.

Property taxation, which remained the largest source of revenue for all local governments, increased 8.3 per cent to $7.1 billion. School boards reported a higher rate of increase than municipalities. Increases in property taxation were higher than any other revenue source in the revenue fund while long-term borrowing was the highest for the financing of capital projects.

Provincial grants to municipalities and school boards for operating and capital purposes totalled $6.4 billion, an overall increase of 5.4 per cent. The municipal share was $3.1 billion or 48.5 per cent while school boards received 51.5 per cent of the provincial transfer. Provincial

Local Government Revenues

Table 1-3

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
Taxation	3,298	3,530	7.0	9.5	10.4
Ontario Grants	2,921	3,092	5.9	5.1	10.6
User Fees	1,466	1,587	8.2	9.2	12.0
Other Revenue	1,162	1,271	9.4	12.6	11.3
Long-Term Borrowing	267	290	8.6	(7.6)	(1.9)
Subtotal	9,114	9,770	7.2	7.7	9.7
School Boards					
Taxation	3,244	3,554	9.5	9.3	11.7
Ontario Grants	3,134	3,290	5.0	4.0	9.5
Other Revenue	166	164	(1.2)	(7.3)	16.6
Long-Term Borrowing	23	32	39.1	35.3	7.2
Subtotal	6,567	7,040	7.2	6.3	9.8
Total Local Government					
Taxation	6,542	7,084	8.3	9.4	11.1
Ontario Grants	6,055	6,382	5.4	4.4	8.3
User Fees	1,466	1,586	8.2	8.7	17.9
Other Revenue	1,328	1,435	8.1	10.0	12.6
Long-Term Borrowing	290	321	10.7	(5.2)	(2.5)
Total	15,681	16,808	7.2	7.1	9.6
Total Revenue per Household ($)	4,645	4,912	5.7	5.6	8.6

grants represented 31.7 per cent of municipal revenue and 46.7 per cent of school board revenue. In both groups provincial transfers were the second biggest source of revenue.

Despite the overall moderating trend, municipal user fees and other revenue continued to grow steadily at 8.2 and 9.4 per cent, respectively, increasing their share of total revenue from 23.0 per cent in 1977 to 29.3 per cent in 1984. The increasing importance of these revenue sources indicates an active attempt by municipalities to lessen the dependence on funding certain services from property taxation.

Municipalities are generally relying less and less on borrowing as a means of financing capital expenditures even though spending on capital projects has risen in recent years. The level of municipal new borrowing was increased to $290 million, up 8.6 per cent from 1984, in contrast to the historical trend of continual decline. More favorable interest rates were mainly responsible for this change.

About 17 per cent of municipal expenditures were financed from long-term borrowing in 1985, compared to about 20 per cent in 1981 and 33 per cent in 1977. This trend reflected a move toward the pay-as-you-go approach to capital financing and can be attributed, in part, to a municipal desire for capital financing stability in the face of interest rate instability and the lack of an available long-term debenture market since the early 1980's. This trend has generally continued since the recession of 1981-82 when interest rates reached the 20 per cent level and 20 year debentures were not marketable.

Property Tax Levels and Mill Rate Changes

Residential tax levels across Ontario averaged $1,105 per household, in 1985, divided almost equally between municipal purposes ($552 per household) and school purposes ($553 per

Average Residential Property Taxation per Household and Mill Rate Changes

Table 1-4

	1984	1985	1985/84	1984/83	1983/77 Annual
	$	$	%	%	%
Average Residential Property Taxation Per Household					
Municipal Taxes and Charges	524	552	5.3	8.1	8.0
School Taxes	512	553	8.0	7.8	9.1
Gross Property Taxes	1,036	1,105	6.7	7.9	8.6
Less: Tax Offsets	156	154	(1.3)	2.6	5.0
Net Property Taxes	880	951	6.1	8.9	9.4
Share of Household Income (%)					
Gross Taxes	2.6	2.6	n/a	n/a	n/a
Net Taxes	2.2	2.2	n/a	n/a	n/a
Residential Mill Rate Changes					
Municipal	n/a	n/a	4.7	6.8	7.2
School	n/a	n/a	7.3	6.9	8.4
Total	n/a	n/a	6.0	6.9	7.8

Notes: "Household" refers to all dwelling units other than farm and seasonal dwellings. Prior to the 1982 edition, "household" comprised single-family dwelling units only.

"n/a" denotes "not appropriate".

household). This year's increase in gross residential property taxes was 6.7 per cent, a little more than a full percentage point lower than 1984. Municipalities attempted to keep property tax increases in line with the rate of inflation which led to moderate increases in mill rates (4.7 per cent). School board mill rates rose by 7.3 per cent. The overall average residential mill rate was only two percentage points above the rate of inflation in 1985.

Property tax offsets from such programs as the Ontario Tax Credit and the Ontario Tax Grant amounted to $154 per household, and represented 13.5 per cent of the average residential tax bill. As a result, the proportion of household income being spent on property taxation was 2.6 per cent in gross terms and 2.2 per cent in net terms. Both ratios remained stable compared to 1984.

Long-Term Debt

The decrease of 13.4 per cent in local government debt outstanding at the end of 1985 (to $3.3 billion) was mainly due to a large writing down of school board debt (47.5 per cent). In 1985, the portion of school board debt owing to the Ontario Education Capital Aid Corporation was reduced by $437 million as a provincial budgetary measure designed to rationalize both the program and the system of grants and debt repayment. The move to up front grants in 1978 was the first step in this rationalization and is partially responsible for the lower level of debt over time. Despite an increase in the level of long-term municipal borrowing over 1984, the net debt outstanding of municipalities has continued to decline at a steady pace, by 2.1 per cent in both 1984 and 1985. This trend is a result of a continued emphasis on pay-as-you-go capital financing.

Net Debt Outstanding — Table 1-5

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Net Debt Outstanding At Year-End					
Municipalities	2,847	2,789	(2.1)	(2.1)	1.2
School Boards	940	493	(47.5)	(8.8)	(5.3)
Total	3,787	3,282	(13.4)	(3.9)	(0.4)

Year-End Position

Local governments in Ontario ended 1985 on a satisfactory fiscal basis. The surplus balance of the revenue fund fell by 12.9 per cent, while in contrast, the balance of reserves and reserve funds was increased by 11.6 per cent. The capital fund outstanding balance changed from an unfinanced position to a surplus one. Tax arrears declined by more than five per cent.

This year, the municipal capital fund year-end balance reverted to a surplus. Municipalities began the year with $10 million in unfinanced capital projects but ended the year with $28 million in unexpended funds. More emphasis on pay-as-you-go financing and declining interest rates leading to more debt issues were largely responsible for the change.

Municipal reserves and reserve funds grew 13.2 per cent, slightly slower than in 1984. The year-end balances for municipalities and school boards stood at $1.8 billion and $238 million, respectively. The obvious difference in magnitude reflects the much heavier capital spending responsibilities of municipalities.

Tax collections continued to improve in 1985 as both personal incomes and business profits strengthened. Tax arrears were reduced from $386 million in 1984 to $366 million in 1985, representing a 5.2 per cent decrease in the balance of outstanding tax payments. The most important decline in arrears was in respect of the amounts due on taxes levied in the current year, which fell by 4.2 per cent in 1985 and 4.6 per cent in 1984. This contrasts with the 12.8 per cent increase recorded during the height of the recession in 1982.

Year-End Balances

Table 1-6

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Revenue Fund					
Municipalities	279	251	(10.0)	15.3	10.4
School Boards	38	25	(34.2)	(20.8)	8.4
Total	317	276	(12.9)	9.3	7.3
Capital Fund					
Municipalities	8	26	225.0	147.1	(0.6)
School Boards	(18)	2	111.1	22.2	23.4
Total	(10)	28	380.0	67.7	6.0
Reserves and Reserve Funds					
Municipalities	1,621	1,834	13.2	13.6	14.3
School Boards	235	238	1.3	3.5	14.9
Total	1,856	2,072	11.6	12.2	14.0
Taxes Uncollected At Year-End					
Current	250	239	(4.2)	(4.6)	7.5
Previous Year	71	65	(9.4)	(8.1)	13.3
Prior Years	33	34	2.3	(0.0)	15.4
Penalties & Interest	32	28	(12.5)	(3.0)	18.5
Total	386	366	(5.2)	(4.9)	9.7

Estimated 1986 Performance

Based on preliminary data, the moderating trend in overall municipal financial performance, which commenced in 1983 and was modestly relaxed in 1985, will continue in 1986. The relaxation of local restraint programs combined with moderate growth in provincial transfer payments may lead to slightly higher expenditure increases than in 1985. The rate of increase is not expected to be much higher (i.e. 8.0 per cent versus 7.6 per cent) given lower rates of inflation and the downward tendency of interest rates in 1986.

Estimated 1986 Local Government Expenditures — Table 1-7

	1985	1986 Estimate	1986/85	1985/84
	$ Million	$ Million	%	%
Municipalities				
Revenue Fund	7,958	8,474	6.5	7.6
Capital Fund	1,722	1,945	13.0	9.0
Subtotal	9,680	10,419	7.6	7.8
School Boards				
Revenue Fund	6,778	7,219	6.5	6.8
Capital Fund	305	320	5.0	18.2
Subtotal	7,083	7,539	6.4	7.2
Total Local Government				
Revenue Fund	14,736	15,693	6.3	7.2
Capital Fund	2,027	2,265	11.7	10.2
Total	16,763	17,958	7.1	7.6
Total Expenditure Per Household ($)	4,899	5,249	8.0	6.1

Note: Municipal Revenue Fund figures exclude transfers to the Capital Fund.

Estimated 1986 Local Government Revenues — Table 1-8

	1985	1986 Estimate	1986/85	1985/84
	$ Million	$ Million	%	%
Municipalities				
Taxation	3,530	3,781	7.1	7.0
Ontario Grants	3,092	3,262	5.5	5.9
User Fees	1,587	1,665	4.9	8.2
Other Revenue	1,271	1,322	4.0	9.4
Long-Term Borrowing	290	412	42.1	8.6
Subtotal	9,770	10,442	6.9	7.2
School Boards				
Taxation	3,554	3,909	10.0	9.5
Ontario Grants	3,290	3,487	6.0	5.0
Other Revenue	164	172	5.0	(1.2)
Long-Term Borrowing	32	35	9.4	39.1
Subtotal	7,040	7,603	8.0	7.2
Total Local Government				
Taxation	7,084	7,690	8.6	8.3
Ontario Grants	6,382	6,749	5.8	5.4
User Fees	1,586	1,665	3.3	8.2
Other Revenue	1,435	1,494	4.1	8.1
Long-Term Borrowing	321	447	39.3	10.7
Total	16,808	18,045	7.4	7.2
Total Revenue per Household ($)	4,912	5,234	6.6	5.7

Total local government spending continues to escalate modestly, mainly because salary and wage contracts are being settled slightly above the inflation rate. Salaries and wages account for one-half of municipal operating expenditures and about three-quarters of school board operating expenditures. Total operating expenditures are expected to increase 6.3 per cent while total capital expenditures are expected to increase by 11.7 per cent. The anticipated increase in capital expenditures reflects an increase in the size of the spending intentions of the larger municipalities in the Regions and Metro Toronto.

The pattern of local government revenue performance has remained stable since 1983. Total taxation should increase 7.1 per cent for municipalities and 10.0 per cent for school boards in 1986. Both these increases are slightly above the previous year's growth rates. Ontario grants were enriched somewhat above the recent trend of increasing at or around the rate of inflation. In 1986, changes of 5.5 per cent for municipalities and 6.0 per cent for school boards are anticipated. Other revenue sources that are under direct control of municipalities are expected to show moderate growth (4.0 per cent), as municipalities remain susceptible to pressure not to increase rates for other services above the rate of inflation. The increase in anticipated borrowing reflects a combination of favorable circumstances in the financial markets and increases in the level of capital expenditures.

A slight increase over the previous year's growth rate is anticipated in mill rates at an average of 5.8 per cent compared to 4.7 per cent in 1985. The municipal component of mill rates should grow less than that for school boards.

Estimated average residential property taxes per household are expected to rise from $1,105 in 1985 to $1,184 in 1986. Provincial property tax offsets should amount to $154 per household and reduce the burden of property taxes to $1,030 per household. Gross and net taxes in 1985, expressed as a share of household income, remained about the same as in 1984, 2.6 and 2.2 per cent, respectively, but this measure is expected to increase marginally in 1986.

Estimated 1986 Average Residential Property Taxation per Household and Mill Rate Changes

Table 1-9

	1985	1986 Estimate	1986/85	1985/84
	$	$	%	%
Average Residential Property Taxation Per Household				
Municipal Taxes & Charges	552	591	7.1	5.3
School Taxes	553	593	7.3	8.0
Gross Property Taxes	1,105	1,184	7.2	6.7
Tax Offsets	154	154	0.0	(1.3)
Net Property Taxes	951	1,030	8.3	6.1
Share of Household Income (%)				
Gross Taxes	2.6	2.7	n/a	n/a
Net Taxes	2.2	2.3	n/a	n/a
Residential Mill Rate Changes				
Municipal	n/a	n/a	5.8	4.7
School	n/a	n/a	7.3	7.3
Total	n/a	n/a	6.6	6.0

Notes: "Household" refers to all dwelling units other than farm and seasonal dwellings. Prior to the 1982 edition, "household" comprised single-family dwelling units only.

"n/a" denotes "not appropriate".

Chapter 2

MUNICIPAL REVENUE FUND OPERATIONS

The revenue fund is the operating account for municipalities. On the revenue side, it includes all own sources of finance such as taxes, fees and investment income. It also includes provincial transfer payments that relate to current year expenses. Revenue fund spending includes payments for salaries, materials, supplies, leases, transfers of current revenues to the capital or reserve funds and payments to individuals such as general welfare assistance.

In 1985, the overall performance of the municipal revenue fund reflected moderate increases in both expenditures and revenues compared to historical rates. It also indicates that restraint measures instituted to deal with high inflation in the early 1980's were somewhat relaxed during the year. Growth in spending was above that experienced in 1984 and the rate of increase exceeded that of revenues. The municipal community as a whole recorded an in-year deficit on the current account for the first time since 1982.

Expenditures by Function

In 1985, municipal operating expenditures totalled $8.4 billion or $2,444 per household. Spending increased by 8.0 per cent or $617 million. This increment in expenditures represented the highest dollar increase since 1982.

In spite of this upswing, the size of the change in 1985 reflected a continuation of a trend which began in 1983 of lower increases in spending compared to the late 1970's and early 1980's. In recent years, restraint measures have pressured municipal councils to limit tax and expenditure increases. With the strong performance of the provincial economy, municipalities relaxed some of their control on spending. However, the small difference in the rates of change of 1985 compared to that of 1984 suggests that municipalities are still concerned with containing their spending growth. Total revenue fund spending increased in 1985 by 8.0 per cent compared to 7.8 per cent in 1984 and the historical rate of 11.1 per cent.

Regions and Districts reported the largest expenditure increase at 8.5 per cent while District Cities reported the lowest growth rate at 5.2 per cent. The growth in spending among the other three sectors ranged from 7.3 per cent to 7.9 per cent. Interestingly, Metro Toronto and District Cities were the only sectors that reported a lower rate of increase in 1985 when compared to 1984. (Table 2-2)

Metro Toronto continued to spend more on a per household basis ($3,381) than any other municipal sector. Counties reported the lowest level ($1,551). These differences reflected the diversity in services provided by the various municipal sectors across the Province. The figures for Metro Toronto included services such as a large integrated transit system that includes a subway system, a larger and more complex police force and a more extensive network of recreational and cultural facilities such as the Metro Zoo and the Canadian National Exhibition. In other parts of the province, comparable services were either non-existent or delivered on a much smaller scale. In the rural parts of the province (Counties) or in isolated areas (Districts), many households provided municipal services such as water wells and septic tanks for themselves. Also, nearly nine out of ten rural municipalities received police protection at no charge from the Ontario Provincial Police (OPP). This diversity in servicing causes the costs shown by sector to vary considerably.

Although the levels and composition of per household expenditures, by function, differed significantly between the six municipal sectors, the relative composition of each sector's spending did not. The per cent of operating expenditures devoted to each municipal function exhibited a broad similarity across the province, with only a few exceptions. (Figure 2-1)

Transportation, the largest area of expenditure, accounted for 24.1 per cent of current spending province-wide. This was the most significant spending function in every sector except District Cities and Districts. In these two sectors, health and social services represented the most important spending function. This was primarily due to the less prosperous economic conditions experienced in the north which resulted in high social assistance expenditures. It also reflects the reporting practice of consolidating social service information in unorganized areas in the north into the municipal financial statements.

Municipal Revenue Fund Expenditures by Function — Table 2-1

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
General Government	784	829	5.7	11.6	11.8
Protection					
Police	771	826	7.1	7.9	11.5
Fire	437	466	6.6	6.3	11.3
Conservation	66	68	3.0	0.4	7.0
Other	92	101	9.7	8.2	11.7
Subtotal	1,366	1,461	6.9	7.1	11.1
Transportation					
Roads	975	1,066	9.3	7.9	7.0
Transit	753	811	7.7	6.5	12.1
Other	126	136	7.9	10.6	9.3
Subtotal	1,854	2,013	8.6	7.5	9.0
Environment					
Sewers	495	538	8.7	6.7	11.6
Water	412	465	12.8	5.6	10.5
Solid Waste	229	243	6.1	8.1	11.4
Subtotal	1,136	1,246	9.7	6.6	11.1
Health & Social Services					
Public Health	272	293	7.7	10.5	13.1
General Assistance	599	632	5.6	7.6	18.2
Elderly Assistance	368	406	10.4	8.5	11.9
Day Nurseries	90	104	15.6	6.5	15.5
Children's Aid	210	226	7.7	4.3	12.2
Subtotal	1,539	1,661	7.9	7.8	14.5
Culture & Recreation					
Parks & Recreation	577	625	8.2	7.5	9.9
Libraries	282	304	7.7	9.1	10.8
Subtotal	859	929	8.0	8.0	10.2
Planning & Development	207	223	7.7	8.6	10.7
TOTAL	7,746	8,362	8.0	7.8	11.1

Notes: Definition of functions are detailed in Appendix E.

The other area where the composition of municipal expenditures differed significantly between the six sectors was protection. The use of free OPP services and volunteer fire fighters resulted in the much lower share of protection spending in Counties (9.5 per cent) and Districts (9.0 per cent) of overall expenditures.

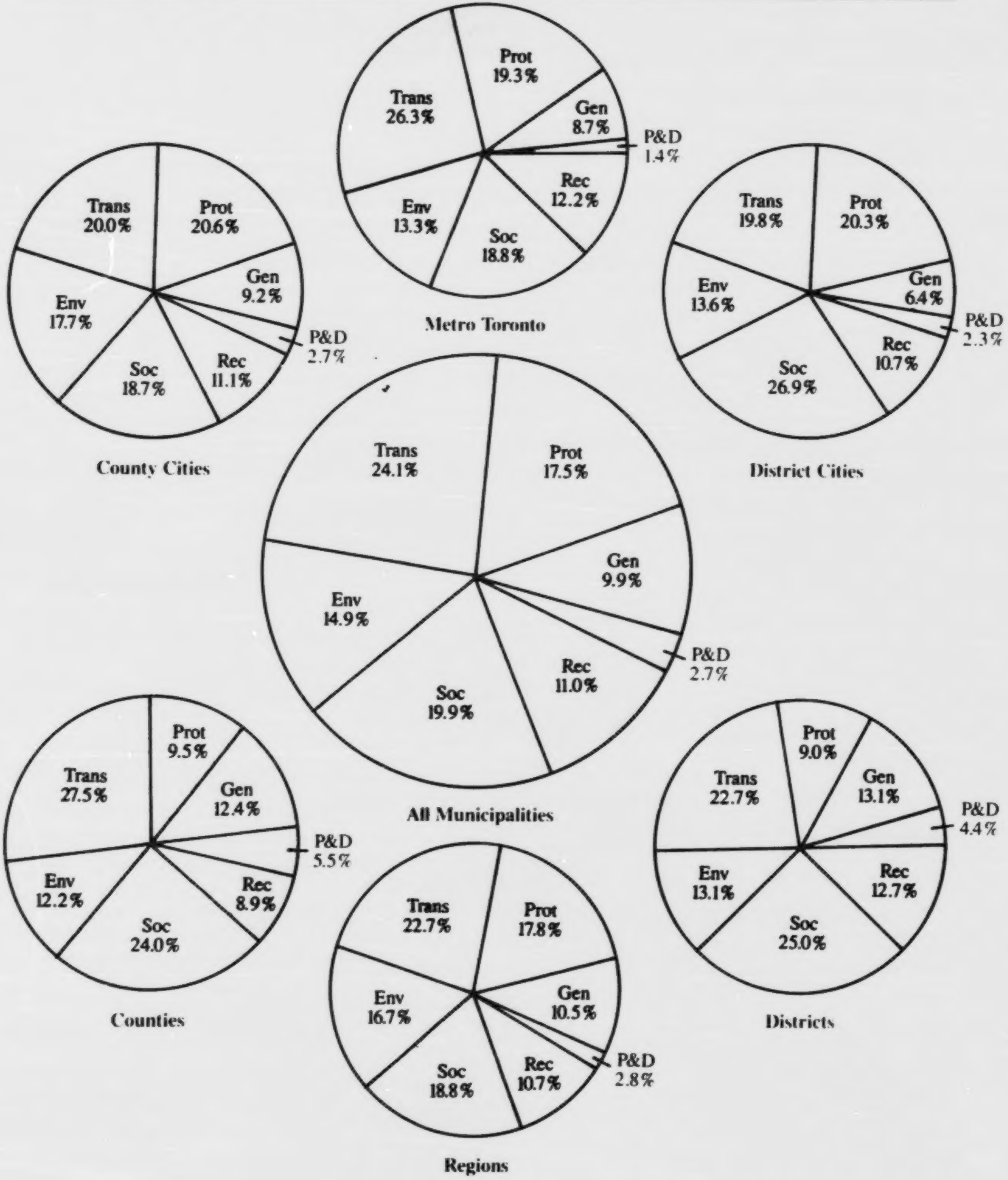
Table 2-1 and Figure 2-1 show the breakdown of municipal spending by functional or service categories, while Appendix E provides a definition of the categories and the services they include. Table 2-2 shows the rates of change in operating expenditures by function for the six municipal sectors.

Per Cent Change in Revenue Fund Expenditures by Function and by Type of Municipality, 1985/1984 — Table 2-2

	MT	R	CC	DC	C	D
	%	%	%	%	%	%
General Government	2.9	7.7	9.1	(3.3)	6.4	4.9
Protection						
Police	6.4	7.9	7.6	3.2	10.8	4.0
Fire	6.1	8.7	5.0	4.5	6.1	1.0
Conservation	9.8	1.2	1.9	1.5	0.5	2.6
Other	3.1	12.7	14.2	12.6	14.7	19.8
Subtotal	6.1	8.1	6.8	3.8	8.0	4.1
Transportation						
Roads	8.9	9.4	14.2	4.3	7.8	11.8
Transit	9.2	4.6	10.1	(0.4)	15.0	(3.5)
Other	1.4	9.8	12.5	20.6	7.3	13.1
Subtotal	8.7	7.8	12.7	4.4	7.8	11.7
Environment						
Sewers	9.9	10.3	4.0	5.5	7.8	5.9
Water	22.0	10.3	9.2	8.0	9.9	1.2
Solid Waste	2.7	10.6	7.0	1.4	10.9	(2.8)
Subtotal	11.7	10.3	6.4	5.8	9.3	2.5
Health & Social Services						
Public Health	5.1	13.6	16.6	10.2	(6.0)	4.2
General Assistance	7.2	7.3	1.0	1.3	0.4	14.4
Elderly Assistance	12.8	11.0	5.6	8.8	9.5	11.8
Day Nurseries	16.0	16.8	8.8	19.2	14.3	2.3
Children's Aid	7.2	7.8	8.2	7.7	8.7	7.0
Subtotal	8.5	9.8	5.2	6.7	4.0	9.9
Culture & Recreation						
Parks & Recreation	8.8	6.6	7.7	10.7	11.6	8.4
Libraries	7.7	8.6	4.5	14.9	6.9	5.9
Subtotal	8.3	7.2	6.6	11.8	10.5	8.0
Planning & Development	3.9	5.3	10.8	(1.0)	10.6	29.3
TOTAL	7.9	8.5	7.8	5.2	7.3	8.5

Composition of Municipal Revenue Fund Expenditures by Function and Type of Municipality, 1985

Figure 2-1

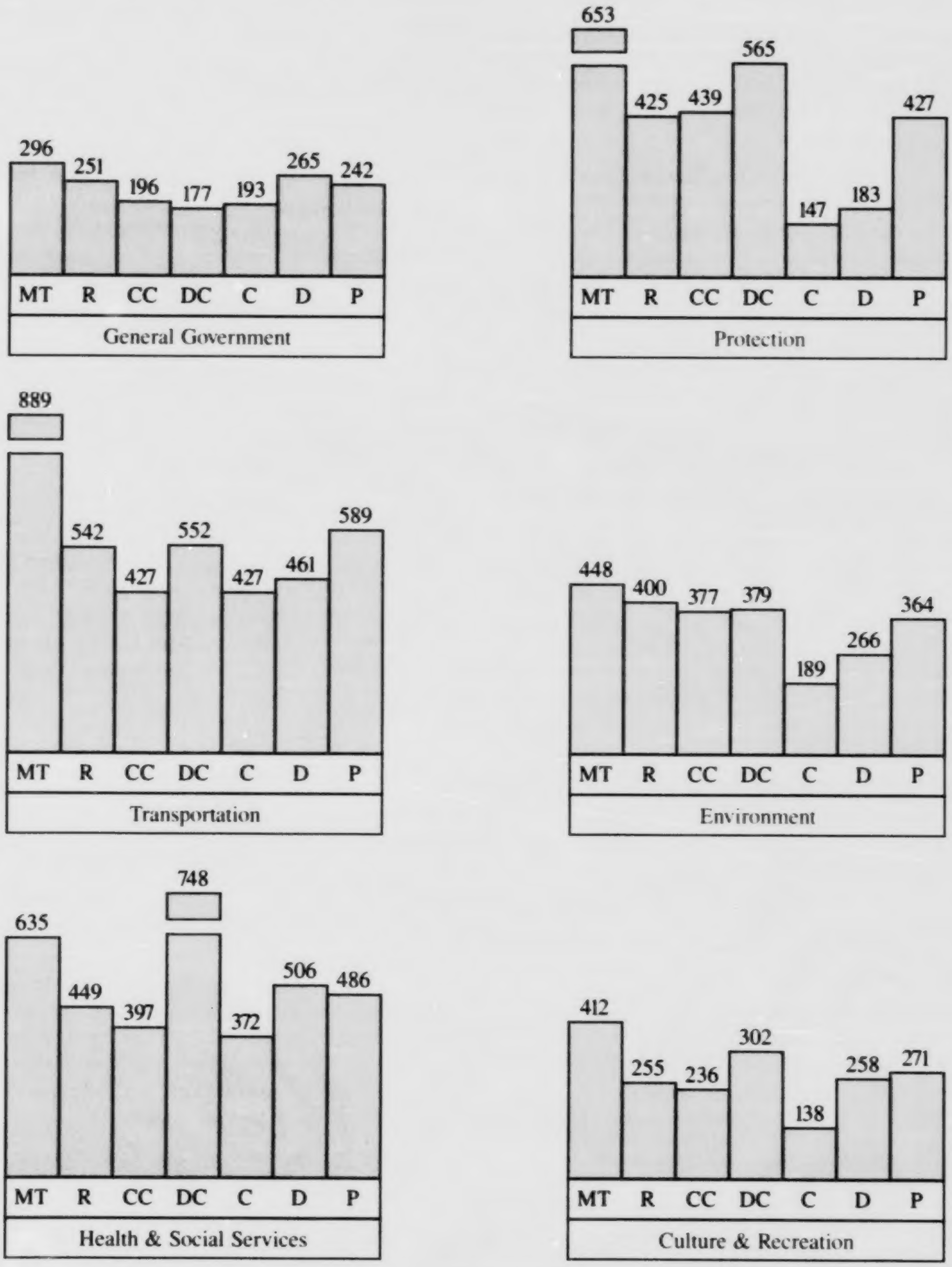


KEY

Trans = Transportation
Env = Environment
Soc = Health & Social Services
Rec = Culture & Recreation
P&D = Planning & Development
Gen = General Government
Prot = Protection

Municipal Revenue Fund Expenditures per Household ($) by Function and Type of Municipality, 1985

Figure 2-2



KEY			
K E Y	MT = Metro Toronto DC = District Cities P = Province	R = Regions C = Counties	CC = County Cities D = Districts

Note: The figures for Planning and Development are:
MT = $48; R = $67; CC = $58; DC = $59; C = $85; D = $89; P = $65.

General Government

Spending increases for general government purposes have fluctuated significantly in recent years. This year's increase of 5.7 per cent was the lowest recorded increase for any of the major spending categories and was almost half the 1984 rate.

Two municipalities were largely responsible for this occurrence. First, the Municipality of Metropolitan Toronto decreased its expenditures on general government by about $5 million or 4.3 per cent. Second, the Regional Municipality of Ottawa-Carleton moderated its spending over the previous year. Both municipalities had recorded large expenditure increases on general government in 1984.

Spending on general government tends to fluctuate from year to year. A large portion of this fluctuation is due to the reporting of transfers to the capital fund or reserves and reserve funds in this category. These transfers are used for such diverse purposes as contingencies and working funds, exchange rate stabilization, insurance reserves and capital financing. Contributions for these purposes are made on an irregular basis as was the case with the large expenditures in 1984 by Metro Toronto and the Region of Ottawa-Carleton.

Protection

Protection was the fourth largest spending category in 1985 representing 17.5 per cent of operating expenditures or almost $1.5 billion. Expenditure increases across the Province varied from a low of 3.8 per cent in District Cities (mainly due to below average increases in conservation authority and police spending) to a high of 8.1 per cent in Regions (mainly due to above average increases in fire and other protection spending).

On a per household basis, spending on protection varied greatly across the six municipal sectors. Expenditures were the highest in Metro Toronto and the lowest in Counties and Districts. Most rural municipalities, in addition to receiving policing free of charge from the OPP, also tend to make greater use of volunteer fire departments. Spending in Regions was the lowest of the four urban categories of municipalities because some areas, such as Muskoka, parts of Haldimand-Norfolk and Oxford County, still receive free OPP services as in Districts and Counties.

Transportation

Transportation services continued to be the largest municipal function in terms of expenditures, accounting for approximately 24 per cent of total spending in 1985. Total expenditures on transportation services rose by $159 million or 8.6 per cent to reach slightly over $2.0 billion. This was the largest increase in percentage terms recorded since 1982. In fact, the traditional hard service functions of transportation (especially roads) and environment (especially water and sewer), recorded significant increases over the previous year. This contrasts with the below average growth experienced for expenditures on these services from 1981 to 1984.

The largest spending increase within the transportation category occurred on roads. Metro Toronto and Regions, which account for about 58 per cent of total spending on this function, recorded increases of 8.9 and 9.4 per cent, respectively. County Cities and Districts reported the highest growth rates at 14.2 and 11.8 per cent, respectively. A large proportion of the increase was accounted for by higher costs for road maintenance and snow removal. The larger centres of Brantford, Windsor, Barrie, Cornwall and Guelph led the increase in County Cities.

Transit represented the fourth largest municipal service in terms of expenditures with a total of $811 million in 1985. Metro Toronto and Regions historically account for about 90 per cent of total municipal spending on transit. Over the past few years, expenditure increases in these two sectors have alternated between relatively large increases one year and low increases the following year. The variability can be attributed to fluctuating levels of transfers to the capital and reserve funds, as Metro Toronto and Ottawa-Carleton completed major service extensions to their transit systems.

While the level of per household expenditures on transportation was similar among the six municipal sectors (except for Metro), the composition was quite different. On a per household basis, spending on transit showed a large variance across the province, reflecting the urban/rural differences which exist among the six sectors. Metro Toronto had the highest per household transit expenditures at $597, while Counties and Districts reported the lowest levels at around $5. Spending in Regions, County Cities and District Cities ranged from $129 per household to $180 per household. Although Metro Toronto had the highest expenditures on transit, on a per household basis, their expenditures on roads were the lowest in the province. This reflected the increased emphasis placed on public transportation in that municipal sector.

Environment

Environment expenditures increased significantly over the previous year, $110 million or 9.7 per cent. The 1985 rate of growth was approximately three percentage points higher than in 1984.

Within this function, spending for water services experienced the largest increase at $53 million or 12.8 per cent to reach $465 million province-wide. Metro Toronto reported the highest increase of the six municipal sectors. Within this sector, the Municipality of Metropolitan Toronto had the greatest increase, 22.2 per cent or $15 million. Most of the increase in spending was for debt charges ($3 million) and transfers to a newly created reserve fund for stabilizing water rates ($10 million).

On a per household basis, expenditures for environment services varied significantly among the six municipal sectors. The contrast was most apparent between the predominantly urban and rural sectors. Spending in Counties and Districts was generally $100 to $260 per household lower when compared to the other four sectors. The more common use of water wells, septic tanks and personal disposal of garbage in small rural communities accounted for the lower per household expenditures.

Health and Social Services

Health and social services represented the second largest expenditure function at approximately $1.7 billion or 20 per cent of revenue fund spending. Expenditures on social service programs comprised the largest portion of this municipal function (82.3 per cent) with health services representing only 17.7 per cent. Most of this spending was heavily subsidized by the provincial and federal governments. Transfer payments from senior governments subsidize from 80 to 90 per cent of program cost in the social service area. Municipal expenditures on health services included monies spent on ambulances, public health services, educational programs, public health inspections and cemeteries. It also included municipal contributions to public health units, district health councils and hospitals.

The most significant development within this function during the year was that the rate of increase in spending for general assistance continued to decline as economic conditions improved. In 1985, it increased only 5.6 per cent compared to 7.6 per cent in 1984, and to the annual average of 18.2 per cent over the 1977 to 1983 period. However, economic performance in certain sectors was better than in others. Expenditure increases for general assistance services varied from a high of 14.4 per cent in Districts, in contrast to the low rates of increase of 1.3, 1.0 and 0.4 per cent, respectively, in District Cities, County Cities and Counties. This serves to highlight the continued hardships facing single industry resource-based municipalities in northern Ontario. Metro Toronto and Regions recorded comparable spending increases of 7.2 and 7.3 per cent, respectively. The migration of workers into the southern Ontario area exerted some pressure on welfare case loads during the year. This phenomenon is expected to continue into 1986.

Per household spending on health and social services traditionally varies greatly across the six municipal sectors. The four District Cities again had the highest level of spending of all the sectors on health and social services, $748 per household. This spending included $293 per household for assistance for the elderly and $236 per household for general assistance. The relatively higher spending on this function reported by District Cities is partly due to the fact that these Cities consolidate the reporting of the spending of district health councils, homes for the aged, and welfare boards, in which they participate.

Although in dollar terms, spending on day nurseries represented the smallest portion of health and social services expenditures (6.3 per cent or $104 million), the highest percentage increase of any municipal service was reported for this function. The urban areas of the province experienced the highest expenditure growth rates: 16.0 per cent in Metro Toronto, 16.8 per cent in Regions and 19.2 per cent in District Cities. Expenditures on day nurseries have increased by an average of over 15 per cent per year since 1977. Much of this growth has been a response to a demand for greater levels of service, due to a number of factors related to changes in family life, in women's labour force participation and in the economic circumstances of families.

Culture and Recreation

Spending on cultural and recreational operations increased by 8.0 per cent or $70 million bringing the 1985 total to $929 million. Most of this increase was in respect of the operation and maintenance of parks and recreational facilities. One-third of spending on this category was directed at cultural activities. District Cities and Counties reported the largest increases in this category at 10.7 and 11.6 per cent, respectively.

Metro Toronto had by far the highest spending on a per household basis reflecting the costs of operating such facilities as the Metro Zoo, the O'Keefe Centre and the Canadian National Exhibition. However, if the upper tier component of culture and recreation spending was removed from the figures for Metro Toronto, then the resulting lower tier per household expenditures at $263, would be comparable to the provincial average.

Planning and Development

Expenditures on planning services, and residential, industrial and commercial development represented the smallest portion of operating expenditures. Districts recorded a significant increase, $3.5 million or 29.3 per cent. Most of this increase was centered in the Townships of Marathon and Manitouwadge, where new housing projects were completed to accommodate growth related to the Hemlo gold mines.

Expenditures by Object

Salaries and Wages

Expenditure patterns on salaries, wages and other employment costs, which represent about 50 per cent of revenue fund spending, tend to dictate the rate of growth of municipal operating expenditures. The 1985 rate of increase (7.0 per cent) was less than half the rate of increase posted in 1982 (15.5 per cent), the last year before the introduction of the provincial restraint program which restricted wage increases for municipal employees. With the downturn in the rate of inflation, municipalities have witnessed a parallel reduction in the size of salary increases being demanded. However, the moderate increase in spending on salaries and wages in 1985 still exceeded the 1984 rate of increase. This occurred despite the fact that growth in new full-time employment was 1.0 per cent in 1985 compared to 1.6 per cent the previous year. Therefore, a large portion of the higher growth in spending in this category is attributable to higher wage settlements. In 1984, the average municipal wage settlement was 4.3 per cent compared to 4.9 per cent in 1985.

Per household spending on salaries and wages and the proportion of revenue fund expenditures devoted to these items traditionally have been highest in Metro Toronto. This sector's spending totalled $1.6 billion, representing $1,844 per household or 54.5 per cent of total operating expenditures. Metro's spending was generally higher, largely because of its broader servicing base and its large scale labour-intensive services such as policing and the Toronto Transit Commission. The higher than average incomes and wages paid in Metro Toronto (See Appendix D) have also been reflected in the salaries paid Metro municipal workers compared to the levels of compensation in the other municipal groups. The average employment cost per full-time employee in Metro is about two to three thousand dollars higher than in the other urban sectors.

Materials and Supplies

The second largest spending category by object was materials and supplies. This category also includes financial expenses such as leases and servicing agreements. The rate of increase in spending on materials and supplies was lower in 1985 at 8.8 per cent compared to the rate in

Municipal Revenue Fund Expenditures by Object — Table 2-3

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Salaries & Wages	3,753	4,014	7.0	6.4	11.5
Materials & Supplies	2,003	2,179	8.8	10.1	10.7
External Transfers	686	732	6.6	5.2	14.6
Subtotal	6,442	6,925	7.5	7.4	11.6
Debt Charges	585	633	8.3	4.6	6.8
Transfers to Own Funds					
Capital Fund	349	404	15.7	7.3	9.3
Res. & Res. Funds	370	400	8.3	24.2	14.3
Subtotal	719	804	11.9	15.4	11.4
TOTAL	7,746	8,362	8.0	7.8	11.1

Note: External Transfers have been adjusted to include Provincial transfer payments to conservation authorities and children's aid societies.

Changes in Municipal Revenue Fund Expenditures by Object and by Type of Municipality, 1985/1984 — Table 2-4

	MT	R	CC	DC	C	D
	%	%	%	%	%	%
Salaries & Wages	6.3	7.6	6.4	6.7	7.7	8.4
Material & Supplies	7.7	10.0	11.3	8.8	6.4	6.8
External Transfers	8.7	5.5	2.0	3.6	8.0	17.4
Subtotal	6.9	8.2	7.2	6.7	7.2	8.7
Debt Charges	13.2	7.4	1.2	6.3	(5.4)	10.3
Transfers to Own Funds						
Capital Fund	28.4	9.2	22.9	0.8	10.5	13.3
Res. & Res. Funds	1.2	12.8	27.7	(25.2)	5.9	(9.5)
Subtotal	14.0	11.4	25.1	(12.0)	9.0	6.8
TOTAL	7.9	8.5	7.8	5.2	7.3	8.5

Note: External Transfers have been adjusted to include Provincial transfer payments to conservation authorities and children's aid societies.

1984, 10.1 per cent. This difference can be attributed to a lower inflation rate and lower interest rates. Changes in expenditures for this purpose ranged from a high of 11.3 per cent in County Cities to a low of 6.4 per cent in Counties. The level of per household expenditures on materials and supplies exhibited the greatest similarity among the six municipal sectors when compared to the other spending categories largely because factors of production of goods and services, and prices and technologies do not vary greatly between sectors.

External Transfers

External transfers include payments to individuals, to unconsolidated local boards and to other municipalities. This category was also adjusted to include Provincial grants to conservation authorities and children's aid societies, the only other source of funds for these entities.

The smallest spending increases for this category were recorded in the more urbanized areas of the province: Regions, 5.5 per cent; County Cities, 2.0 per cent; and District Cities, 3.6 per cent. The highest rate of increase was recorded in Districts, 17.4 per cent, where transfers to individuals (i.e. mainly welfare payments) remained high. The rate of growth in general assistance spending was also considerably higher in Districts (14.4 per cent) when compared to the other five municipal sectors.

Per household expenditures on this category were quite different across the six municipal sectors. Spending has usually been high in Metro Toronto because of its wide range of available social services. For example, the Metro area has the largest number of subsidized day care spaces in absolute terms as well as on a per capita and per household basis. District Cities' spending was high, reflecting consolidation of the financial information of boards beyond their boundaries. District Cities also have relatively higher welfare case loads. The level of welfare payments made to the residents of Sault Ste. Marie, North Bay, Timmins and Thunder Bay averaged $176 per household as compared to the provincial average for all municipalities of $127 per household.

Debt Charges

In 1985, the smallest category of municipal operating expenses was debt charges. The rate of increase was substantially higher in 1985 when compared to 1984 (8.3 per cent versus 4.6 per cent). The higher level of debt charges was predominantly a result of the action taken by the Municipality of Metropolitan Toronto which changed its method of reporting debt charges. Metro switched from a cash basis to an accrual basis which resulted in a one-time bookkeeping adjustment of $19 million. Netting out this adjustment leaves a year-to-year change of 4.9 per cent which is very similar to the 1984 rate of change.

Although municipalities have been placing more reliance on a pay-as-you-go approach to financing capital expenditures over the past few years, the increase in the level of debt charges was the result of several different factors. First, municipalities took advantage of reduced interest rates and therefore, increased their public borrowings by 6.7 per cent over last year. Second, municipalities also accelerated debt repayments; consequently, net debt outstanding decreased again in 1985 by 2.1 per cent. (See Chapter 6)

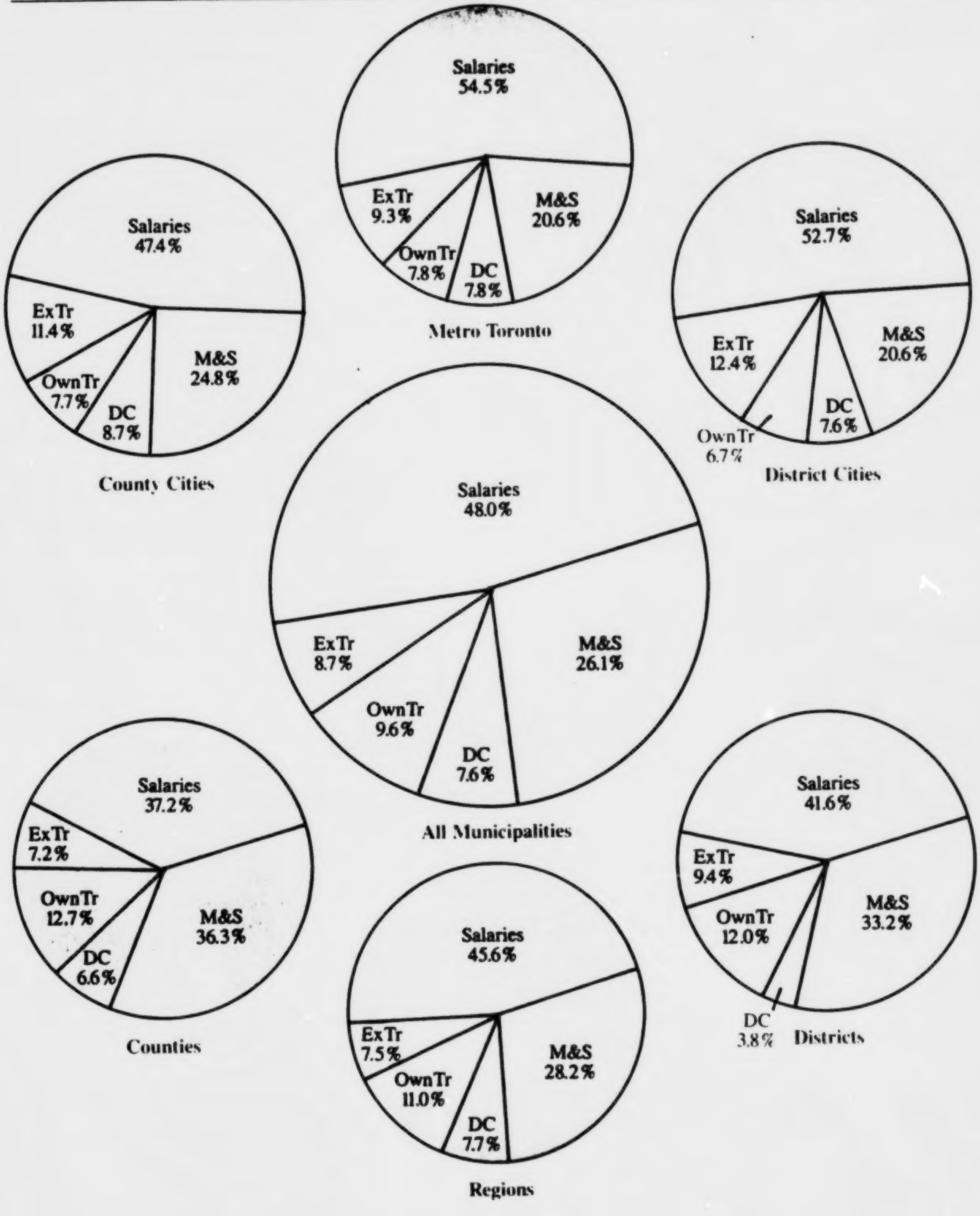
Transfers to Own Funds

Transfers to own funds are comprised of transfers to the capital fund and transfers to reserves and reserve funds. Transfers to the capital fund usually represent payments from current funds to specific capital projects. On the other hand, transfers to reserves and reserve funds represent money set aside by municipal councils to be spent at a later date for specific purposes or for contingencies or for working funds. Ultimately, much of the money transferred to reserve funds will be applied to specific capital undertakings.

Transfers to the capital fund grew by 15.7 per cent while transfers to reserves and reserve funds rose by 8.3 per cent. The opposite was true in 1984 as the level of increase in transfers to reserve funds was substantially higher than to the capital fund.

Composition of Municipal Revenue Fund Expenditures
by Object and Type of Municipality, 1985

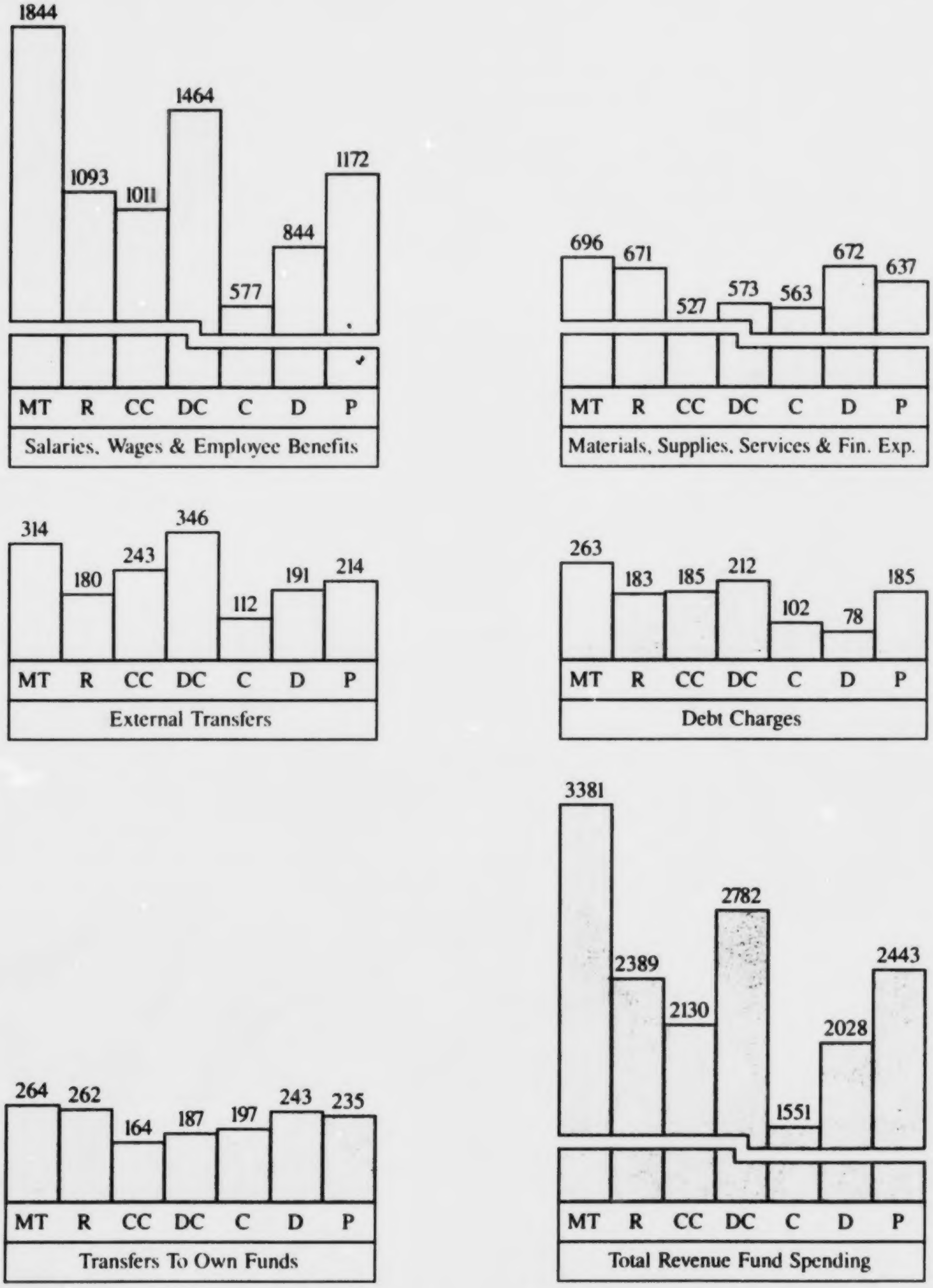
Figure 2-3



KEY

Salaries = Salaries, Wages, & Employee Benefits
M&S = Materials, Supplies, Services & Fin. Exp.
DC = Debt Charges
OwnTr = Transfers to Own Funds
ExTr = External Transfers

Municipal Revenue Fund Expenditures per Household ($) by Object and Type of Municipality, 1985 Figure 2-4



K E Y	MT = Metro Toronto DC = District Cities P = Province	R = Regions C = Counties	CC = County Cities D = Districts

County Cities reported the largest increase in total transfers to own funds at 25.1 per cent. Cities which were planning major capital projects and consequently transferring significantly higher amounts of money during the year were: London ($10.2 million), Peterborough ($6.8 million), Sarnia ($4.2 million), Guelph ($4.1 million), and Cornwall ($4.1 million).

In District Cities, own transfers actually declined by 12.0 per cent in 1985. This was due to the fact that the cities of Sault Ste. Marie, Timmins and North Bay were completing major sewer and water construction projects begun the previous year. Consequently, the level of transfers in 1984 was unusually high.

Revenue Fund Revenues

Total municipal operating revenues rose by $552 million or 7.1 per cent. On a per household basis, the increase was 5.6 per cent, slightly less than the 6.6 per cent increase recorded last year. The rate of increases among the six municipal sectors ranged from a low of 3.7 per cent in District Cities to a high of 7.7 per cent in Regions. The four other sectors all had very similar growth rates ranging from 6.2 per cent to 7.6 per cent. In every sector, the increase in operating expenditures exceeded the increase in revenues.

Taxation

Property taxation (including sewer surcharges and special charges) continued to be the most important source of revenue for three of the six municipal sectors in Ontario. In Metro Toronto, Regions and County Cities, approximately 44 to 45 per cent of revenues were derived from this source.

Taxation revenues rose by $232 million or 7.0 per cent in 1985. This year's growth rate was significantly lower than in previous years. In every municipal sector except District Cities, the rate of increase in property taxation was below the rate of increase in expenditures. Since municipalities cannot budget for a deficit, this indicates that municipalities were reducing their reliance on municipal taxation and using other forms of revenue.

Ontario Grants and Payments in Lieu of Taxes

Grants from the Province (including Ontario's payments in lieu of taxes [PILs]) represented the second largest revenue source, accounting for 30.2 per cent of revenue fund revenues. Conditional grants represented 19.5 per cent and unconditional grants 9.0 per cent of revenues province-wide. The ratio of total grants to revenues has remained fairly constant for the last number of years. In 1977, the share of Ontario grants accounted for 29.7 per cent of current revenues.

In 1985, Ontario's PILs, unconditional grants and conditional grants in total increased by 5.5 per cent. This growth rate reflected the Ontario Government's policy of keeping the growth in grants to its client groups increasing at a rate which was at least equal to the rate of inflation. In 1985, this rate of increase exceeded the average municipal mill rate increase of 4.7 per cent.

Counties, Districts and District Cities continued to rely heavily on provincial assistance when compared to other sectors. Most of the added assistance to Counties came in the form of conditional grants which accounted for three-quarters of all their operating grants. These grants were earmarked for roads, elderly assistance, and culture and recreation. Small rural municipalities are generally entitled to higher subsidy rates from the roads subsidy program offered by the Ministry of Transportation and Communications.

In contrast, northern municipalities received proportionately more aid in the form of unconditional payments. These payments accounted for 45.0 per cent of all provincial operating grants in District Cities and 45.5 per cent in Districts. All northern municipalities are entitled to higher unconditional grants in the form of the Northern Special Support Grant (18.0 per cent of taxes and sewer and water charges). The majority of northern municipalities also receive a Resource Equalization Grant.

User Fees and Other Revenue

Municipal user fees, the third major revenue source, increased 8.2 per cent in 1985. Its major components are direct water billings, public transit fares, per-diem rates in homes for the aged, and recreational program and rental fees.

The largest source of user fees was transit fares at $493 million. Three municipalities collected approximately 84 per cent of this total: Metropolitan Toronto ($339 million), Ottawa-Carleton Region ($53 million), and Hamilton-Wentworth Region ($24 million). The Municipality of Metropolitan Toronto's figure represented $402 per household which accounted for the much higher total revenues raised through user fees in the Metro Toronto sector. (Figure 2-6)

Other revenue totalled $536 million, an increase of 12.8 per cent or $61 million. The principal components are licenses, permits, interest and penalties on taxes, investment income, and contributions from own funds. Due to the volatile nature of these revenue sources, the rates of increase among municipal sectors varied greatly.

Municipal Revenue Fund Revenues by Source

Table 2-5

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Taxation					
Property Taxes	2,968	3,161	6.5	9.2	10.0
Municipal Charges	330	369	11.8	13.0	15.2
Subtotal	3,298	3,530	7.0	9.5	10.4
Payments In Lieu of Taxes					
Ontario	127	135	6.4	9.5	9.7
Other	164	170	3.8	13.4	11.0
Subtotal	291	305	4.9	11.7	10.4
Ontario Grants					
Unconditional	724	751	3.8	5.6	8.6
Conditional	1,528	1,625	6.3	5.5	12.4
Subtotal	2,252	2,376	5.5	5.5	11.1
User Fees					
Transit	454	493	8.7	8.9	11.6
Water	387	423	9.3	6.1	11.3
Homes for the Aged	129	142	9.9	6.7	12.9
Culture & Recreation	198	227	14.3	9.8	12.2
Other	298	302	1.3	15.1	12.5
Subtotal	1,466	1,587	8.2	9.2	12.0
Other Revenue	475	536	12.8	4.9	15.1
TOTAL	7,782	8,334	7.1	8.1	11.1

Note: Since 1985, rents, concessions and franchises are reported as User Fees and are no longer reported as Other Revenue. Prior years' data have been adjusted to reflect current reporting guidelines.

Per Cent Change in Municipal Revenue Fund Revenues by Source and Type of Municipality, 1985/1984

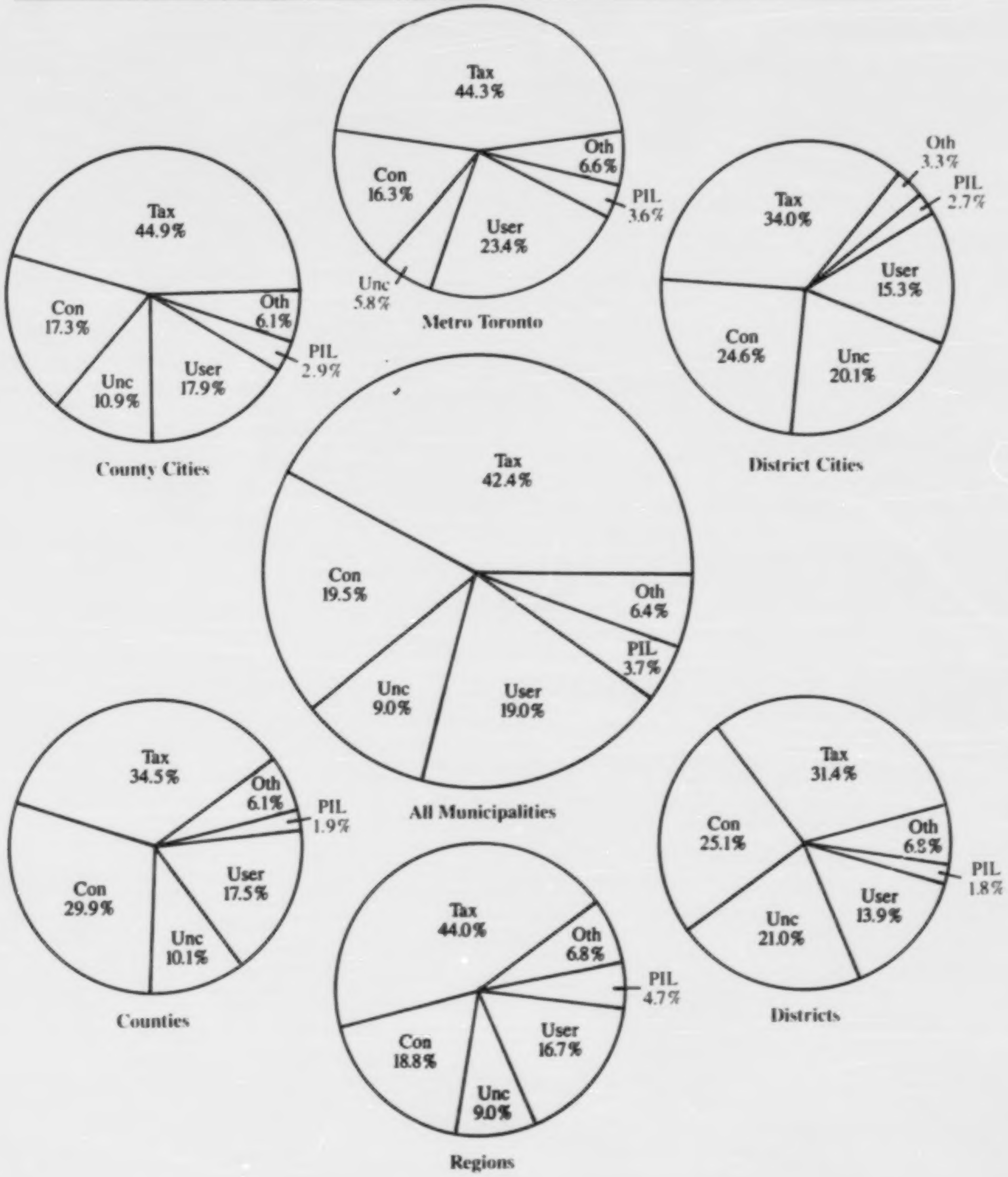
Table 2-6

	MT	R	CC	DC	C	D
	%	%	%	%	%	%
Taxation						
Property Taxes	5.2	7.7	7.1	5.4	6.5	6.6
Municipal Charges	14.8	10.5	15.5	13.2	7.4	7.4
Subtotal	5.9	8.1	7.7	6.0	6.6	6.7
Payments In Lieu of Taxes						
Ontario	5.0	8.7	3.5	4.3	9.6	12.8
Other	2.4	4.4	4.0	6.7	1.0	7.5
Subtotal	4.0	5.6	3.7	5.5	5.3	11.1
Ontario Grants						
Unconditional	6.7	2.7	3.7	2.6	3.3	3.1
Conditional	7.9	6.6	5.3	3.3	3.9	9.7
Subtotal	7.6	5.3	4.7	2.9	3.8	6.6
User Fees						
Transit	9.4	7.3	8.8	1.0	(19.5)	25.5
Water	7.5	11.2	8.9	7.5	8.3	7.3
Homes for the Aged	4.6	13.2	(11.5)	10.9	16.1	14.9
Culture & Recreation	30.9	9.0	4.5	11.7	4.2	(2.4)
Other	1.0	10.1	23.5	20.5	5.7	9.2
Subtotal	6.6	9.9	9.2	9.6	8.3	7.6
Other Revenue	14.1	11.8	19.6	(21.9)	15.3	9.4
TOTAL	6.9	7.7	7.6	3.7	6.2	7.0

Note: Since 1985, rents, concessions and franchises are reported as User Fees and are no longer reported as Other Revenue. Prior years' data have been adjusted to reflect current reporting guidelines.

Composition of Municipal Revenue Fund Revenues
by Source and Type of Municipality, 1985

Figure 2-5

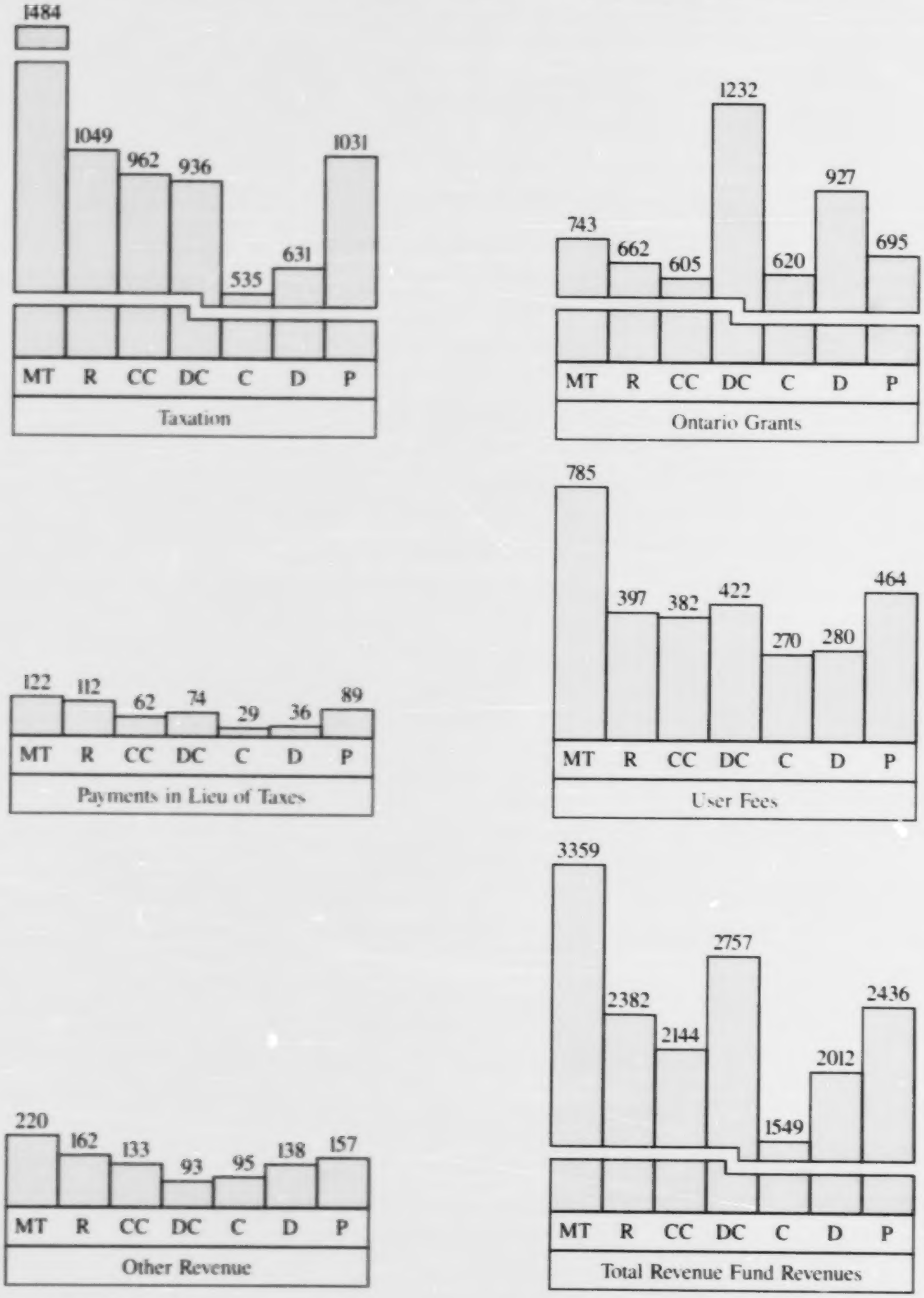


KEY

Tax = Property Taxes
Con = Ontario Conditional Grants
Unc = Ontario Unconditional Grants
User = User Fees
PIL = Payments in Lieu of Taxes
Oth = Other Revenue

Municipal Revenue Fund Revenues per Household ($)
by Source and Type of Municipality, 1985

Figure 2-6



KEY

MT = Metro Toronto
DC = District Cities
P = Province
R = Regions
C = Counties
CC = County Cities
D = Districts

Chapter 3

MUNICIPAL CAPITAL FUND OPERATIONS

The capital fund is used to account for all capital expenditures and related financing as well as any money borrowed on behalf of local boards and commissions. A capital expenditure is any significant expenditure incurred to acquire or improve land, buildings, engineering structures, and to purchase machinery and equipment. It normally confers a benefit lasting beyond one year and results in the acquisition or extension of the life of a fixed asset. The major sources of capital financing are long-term borrowing, provincial grants and money transferred from other funds.

Expenditures

Capital spending increased 9.0 per cent to over $1.7 billion in 1985. This increase was considerably higher than the increase experienced in 1984, (5.0 per cent) but comparable to 1983 (8.7 per cent).

In Metro Toronto, capital spending increased 19.3 per cent, the largest increase of all the sectors. Total expenditures in the Metro Toronto sector reached $453 million or 27 per cent of total municipal capital spending. The lowest increase in capital spending occurred in District Cities with an increase of 1.1 per cent; while in Districts, a decrease of 9.4 per cent occurred.

Expenditures in four service areas increased significantly in 1985; namely, protection, culture and recreation, transit and general government. The largest increase, 37.0 per cent, was for spending on protection. Metro Toronto spent more than one-third ($27 million) of the $79 million total. The new police headquarters accounted for most of this.

Spending on culture and recreational services increased 23.3 per cent to $204 million. Almost half of the total occurred in Regions where capital expenditures on culture and recreation increased to $98 million, representing 13.9 per cent of their total capital fund expenditures. Counties reported the largest increase in spending in this area, 38.3 per cent, to $21 million. While this represented 7.9 per cent of the total spending by Counties, it amounted to only $33 per household, still the lowest level of all sectors.

Transit showed the third highest spending increase in 1985 at 22.4 per cent while overall transportation increased by 9.6 per cent. Collectively, roads and transit projects accounted for $780 million or nearly 50 per cent of total municipal capital spending. In Metro Toronto, transportation's share of capital projects was even higher at 56.5 per cent, due to its rapid transit system. Metro Toronto accounted for 70 per cent or $173 million of the $244 million spent on transit. In Metro, $304 per household was spent on transportation. Excluding the transit component, $206 per household, spending on roads in Metro is lower than the level of spending in the other five sectors, where roads absorb the major portion of expenditures in this category.

General government spending increased 21.9 per cent in 1985, considerably lower than the increase of 60.5 per cent in 1984. Over 75 per cent of this increase ($16 million) represented continuing capital expenditures on general government in the Regions. In 1984 and 1985, expenditures for general government in Regions were $41 million and $57 million, respectively.

Environmental spending increased 2.2 per cent to $418 million in 1985, representing nearly 25 per cent of total municipal capital spending. Spending increased in four of the six sectors ranging from 0.1 per cent in Metro Toronto to 38.4 per cent in Districts. District Cities continued to spend considerably more on a per household basis on environmental projects than all other sectors, despite the fact that spending declined by 29.2 per cent in this sector. In part, this was due to $7 million spent on sanitary sewers and $9 million for waterworks in Sault Ste. Marie, as the City continued its program of upgrading and expanding those systems. Counties experienced a decrease of 1.8 per cent.

Expenditures in two service areas, health and social services and planning and development, decreased in 1985. Health and social services experienced the greatest decrease, 16.7 per cent, with spending falling to $50 million, representing 2.9 per cent of total expenditures.

In 1985, spending on social services was $24 million, a decrease of 22.3 per cent. Spending on health services also declined 13.0 per cent to $26 million, representing approximately 1.5 per cent of capital expenditures. The sector experiencing the greatest decline was Regions where total spending on health fell from $20 million to $8.8 million, a decrease of 55.9 per cent. This was due to a reduction of capital contributions to hospitals.

Municipal Capital Fund Applications by Function — Table 3-1

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Own Expenditures					
General Government	79	96	21.9	60.5	8.8
Protection	58	79	37.0	(11.6)	10.0
Transportation					
Roads	477	500	4.6	3.4	7.0
Transit	200	244	22.4	(3.9)	13.8
Other	38	40	5.0	55.8	14.3
Subtotal	715	784	9.6	3.1	7.7
Environment					
Sewers	261	269	3.3	10.1	4.4
Water	119	120	0.8	5.8	0.5
Solid Waste	29	29	1.3	(48.5)	65.4
Subtotal	409	418	2.2	0.8	4.5
Health and Social Services					
Health	30	26	(13.0)	48.5	32.9
Social Services	30	24	(22.3)	39.8	18.8
Subtotal	60	50	(16.7)	42.9	20.4
Culture & Recreation	165	204	23.3	2.3	2.4
Planning & Development	93	90	(2.9)	4.9	3.8
Total Expenditures	1,581	1,722	9.0	5.0	5.7
Transfers					
Unconsolidated Local Boards	21	27	28.6	3.2	71.6
Individuals	24	19	(22.2)	3.4	8.1
Own Funds	31	53	71.6	4.1	34.1
Total Transfers	76	99	30.3	0.1	19.7
TOTAL APPLICATIONS	1,657	1,821	9.9	4.8	6.1

Expenditures on planning and development decreased 2.9 per cent to $90 million. In this area, Districts spent the largest amounts of all sectors comprising 13.7 per cent of their capital budgets or $90 per household. More than 24 per cent of total planning and development spending by this sector was reported by Marathon Township, where expenditures were directed to residential development ($2.6 million). Marathon is directly affected by the Hemlo gold development in northwestern Ontario.

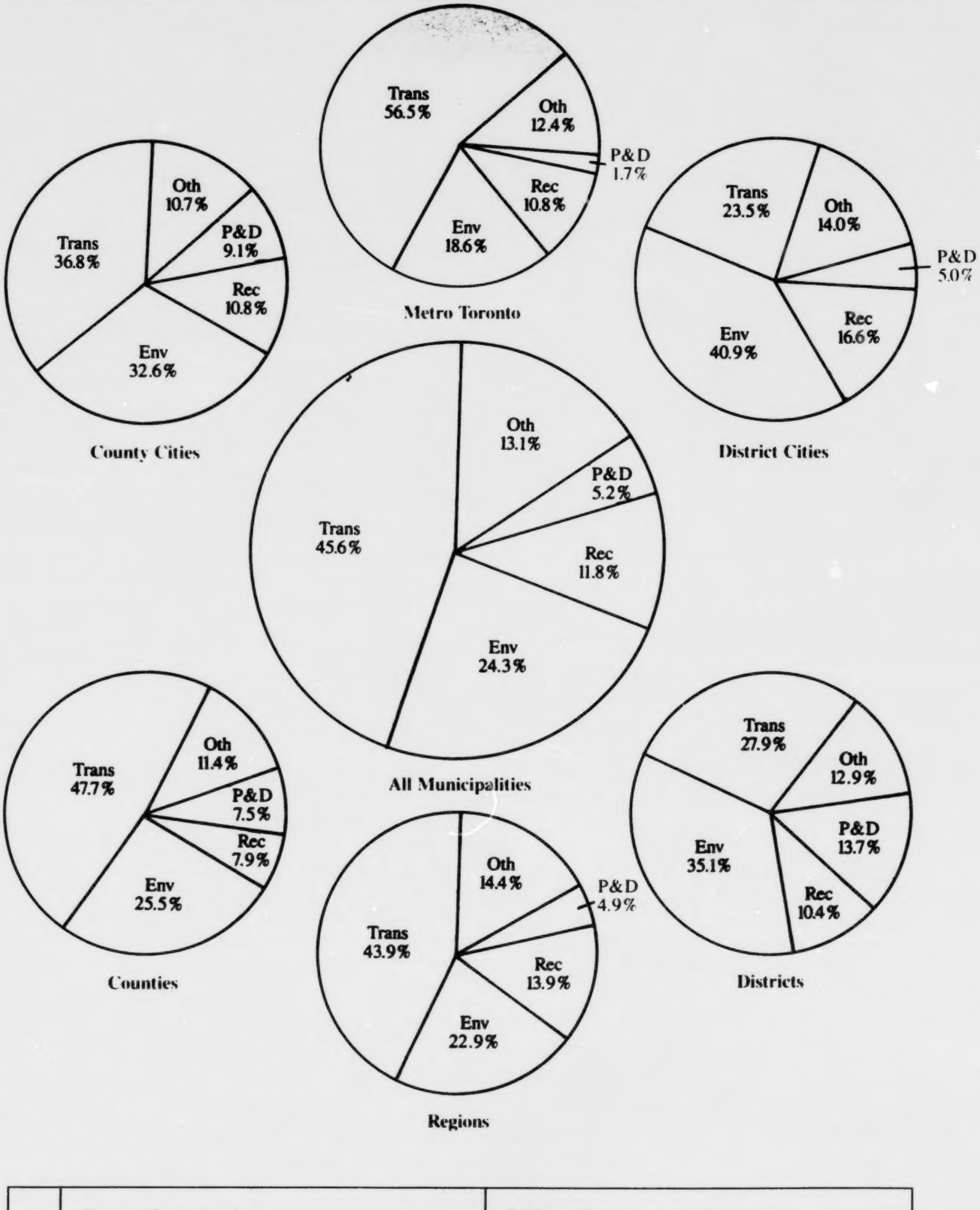
Per Cent Change in Municipal Capital Fund Applications by Function and Type of Municipality, 1985/1984

Table 3-2

	MT	R	CC	DC	C	D
	%	%	%	%	%	%
Own Expenditures						
General Government	(1.9)	38.7	(16.3)	51.5	19.2	(3.2)
Protection	90.1	20.6	41.5	116.5	(8.0)	(6.2)
Transportation						
Roads	(1.5)	11.1	4.5	(4.4)	1.5	(12.3)
Transit	38.0	(4.8)	42.8	(45.9)	531.9	(97.0)
Other	4.9	(1.9)	67.7	69.0	(53.1)	(25.0)
Subtotal	22.3	6.7	18.2	(4.1)	(0.5)	(16.2)
Environment						
Sewers	14.3	(8.2)	49.3	(24.9)	(10.0)	53.3
Water	(24.7)	22.6	(27.2)	(34.1)	19.1	19.2
Solid Waste	(21.7)	66.6	9.8	77.3	19.8	(56.0)
Subtotal	0.1	3.9	20.5	(29.2)	(1.8)	38.4
Health and Social Services						
Health	90.4	(55.9)	19.1	211.4	5.9	205.9
Social Services	(4.8)	11.2	122.7	(54.8)	(39.4)	(48.4)
Subtotal	30.5	(41.9)	49.2	53.1	(27.9)	(35.9)
Culture & Recreation	30.2	19.4	24.6	17.9	38.3	8.6
Planning & Development	(9.4)	(2.5)	(8.1)	(18.8)	4.1	1.3
Total Expenditures	19.3	7.8	15.8	(9.4)	1.4	1.1
Transfers						
Unconsolidated Local Boards	0.0	34.1	1334.1	(100.0)	85.2	(100.0)
Individuals	0.0	(14.2)	0.0	(100.0)	(23.5)	(17.3)
Own Funds	29.5	147.8	(18.8)	27.0	11.1	101.6
Total Transfers	29.5	75.2	0.6	(83.2)	(17.6)	32.0
TOTAL APPLICATIONS	19.4	11.3	14.8	(10.6)	(0.2)	1.8

Composition of Municipal Capital Fund Expenditures
by Function and Type of Municipality, 1985

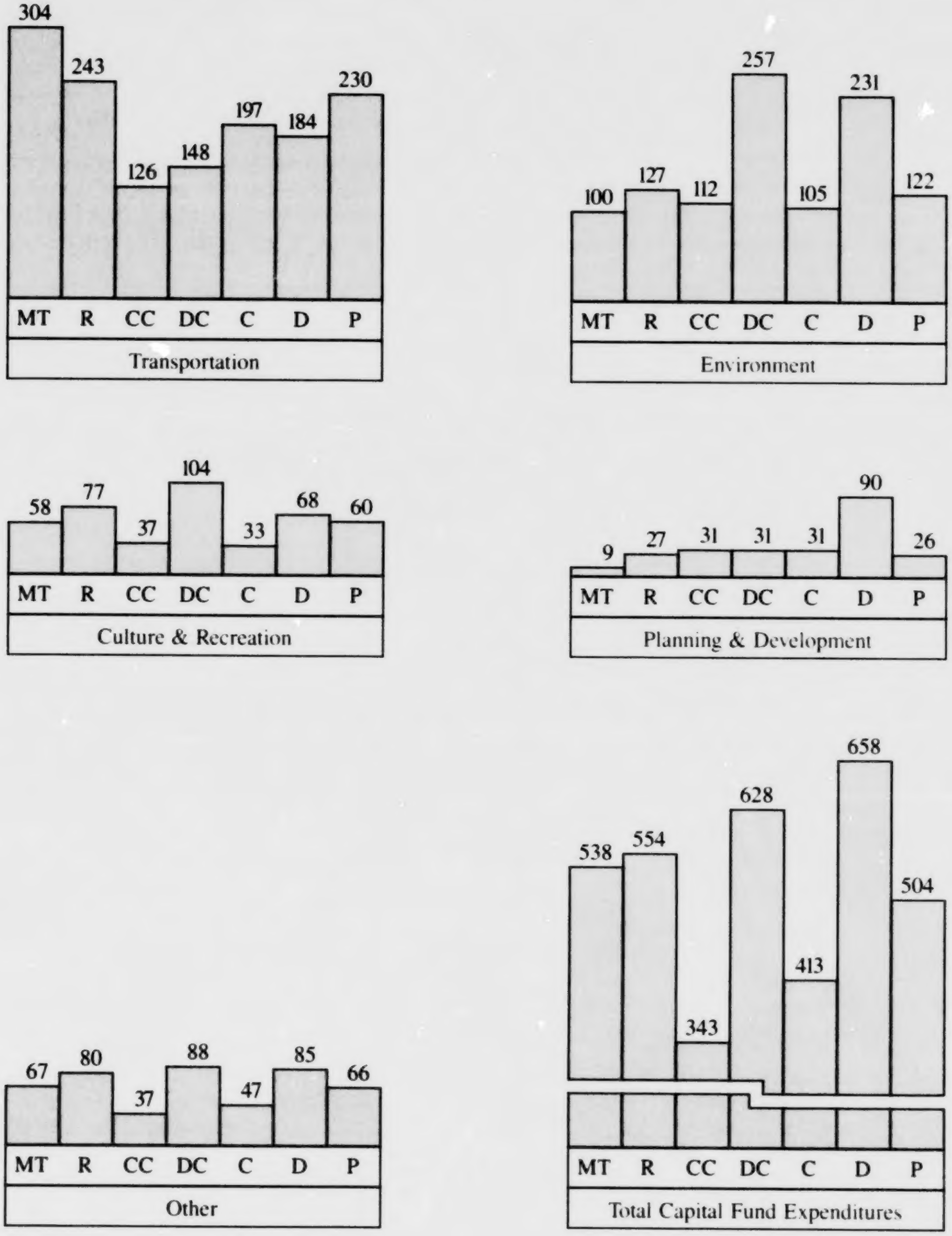
Figure 3-1



KEY		
K E Y	Trans = Transportation Env = Environment Rec = Culture & Recreation	P&D = Planning & Development Oth = Other

Municipal Capital Fund Expenditures per Household ($)
by Function and Type of Municipality, 1985

Figure 3-2



KEY

MT = Metro Toronto
DC = District Cities
P = Province
R = Regions
C = Counties
CC = County Cities
D = Districts

Revenues

Transfers from own funds (transfers from the revenue fund and reserves and reserve funds) constitute the single largest source of capital financing. These transfers represented 42.3 per cent of total capital revenues, of which 22.0 per cent represented transfers from the revenue fund. The remaining 20.3 per cent were transfers from reserves and reserve funds. The rate of growth in total own transfers has consistently increased at a rate above other revenue sources since 1977. In 1985 these services contributed $778 million.

It is interesting to note that in all sectors, except Regions, transfers from the revenue fund represented a larger portion of capital fund revenues than transfers from reserves and reserve funds. Transfers from lot levy reserve funds in Regions accounted for this non-conformity.

Regions generated the most capital revenue from internal sources. About 50 per cent of their total capital requirements or $314 per household came from own transfers. In addition, lot levies, reported directly in the capital fund, were highest in Regions with a per household total of $22. Most lot levy receipts are deposited directly into reserve funds rather than being reported in the capital fund.

In prior years, interest rate uncertainty led municipalities to adopt a pay-as-you-go approach to financing capital projects. The result was a decrease in long-term borrowing. In 1985, because of the decline in interest rates, long-term borrowing increased sharply to $290 million, although it continued to represent a constant portion of capital fund revenues (approximately 15.7 per cent). County Cities led the way with an increase of 47.7 per cent. For many years, long-term borrowing has represented a larger portion of their capital fund revenues than for the other sectors. Long-term borrowing increased to $118 per household in County Cities in 1985 from $91 per household in 1984. (See Chapter 6)

Long-term borrowing decreased in the other sectors, except for Regions. Districts experienced the largest decrease, 34.1 per cent, followed by District Cities, 21.9 per cent; Metro Toronto, 20.1 per cent; and Counties, 7.1 per cent. Municipalities in Regions experienced an increase in long-term borrowing of 19.3 per cent; which, combined with the increase in borrowing by County Cities, offset the decline experienced in other sectors.

Other revenue represented a larger portion of capital fund revenues in District Cities than in the other sectors. The increase in this revenue component occurred because grants from the Federal Government, provided to Sault Ste. Marie and North Bay for their sewer and water projects, are reported as part of this revenue source.

Although the rate of increase in Ontario grants was substantially above the rate of inflation, at 7.2 per cent, they did not keep pace with the increase in municipal capital fund expenditures. As a percentage of total capital revenues, grants have continued to increase since 1977, from 25.8 per cent to 31.6 per cent.

Ontario grants for transit provided approximately 70 per cent funding for transit expenditures in 1985, down from 76.0 per cent in 1984. This reflects a delay in Provincial transfers as transit grants normally cover 75 per cent of expenditures. Funding for roads remained constant at 40.0 per cent in both years. Funding for environmental expenditures increased from 27.6 per cent in 1984 to 29.4 per cent in 1985.

Districts received the highest Ontario grants per household ($369) followed by Counties at $209. The more rural areas of the province receive higher grant rates for both roads and environmental services than any other sectors. The grant rate for water and sewer projects can reach 80 per cent in those areas compared to 15 per cent in the urban sectors.

Municipal Capital Fund Revenues by Source Table 3-3

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Transfers From Own Funds					
Revenue Fund	349	404	15.7	7.3	9.3
Reserves & Reserve Funds	322	374	16.0	14.1	14.6
Subtotal	671	778	15.8	10.5	11.3
Ontario Grants					
Transportation					
Transit	153	171	11.4	5.9	14.2
Roads	206	213	3.4	(4.9)	9.7
Subtotal	359	384	7.2	(0.5)	11.4
Environment	113	123	9.4	17.6	14.3
Other	71	74	3.6	(1.4)	6.0
Subtotal	543	581	7.2	2.6	9.1
Other Revenue	201	190	(5.5)	32.1	1.4
Long-Term Borrowing	267	290	8.6	(7.6)	(1.9)
TOTAL	1,681	1,839	9.5	6.6	4.7

Notes: Other Revenue includes Government of Canada grants, loans forgiveness, prepaid special charges, proceeds from the sale of fixed assets, investment income and donations.

Long-Term Borrowing includes amounts borrowed on behalf of and transferred to individuals and unconsolidated local boards.

Per Cent Change in Municipal Capital Fund Revenues by Source and Type of Municipality, 1985/1984 Table 3-4

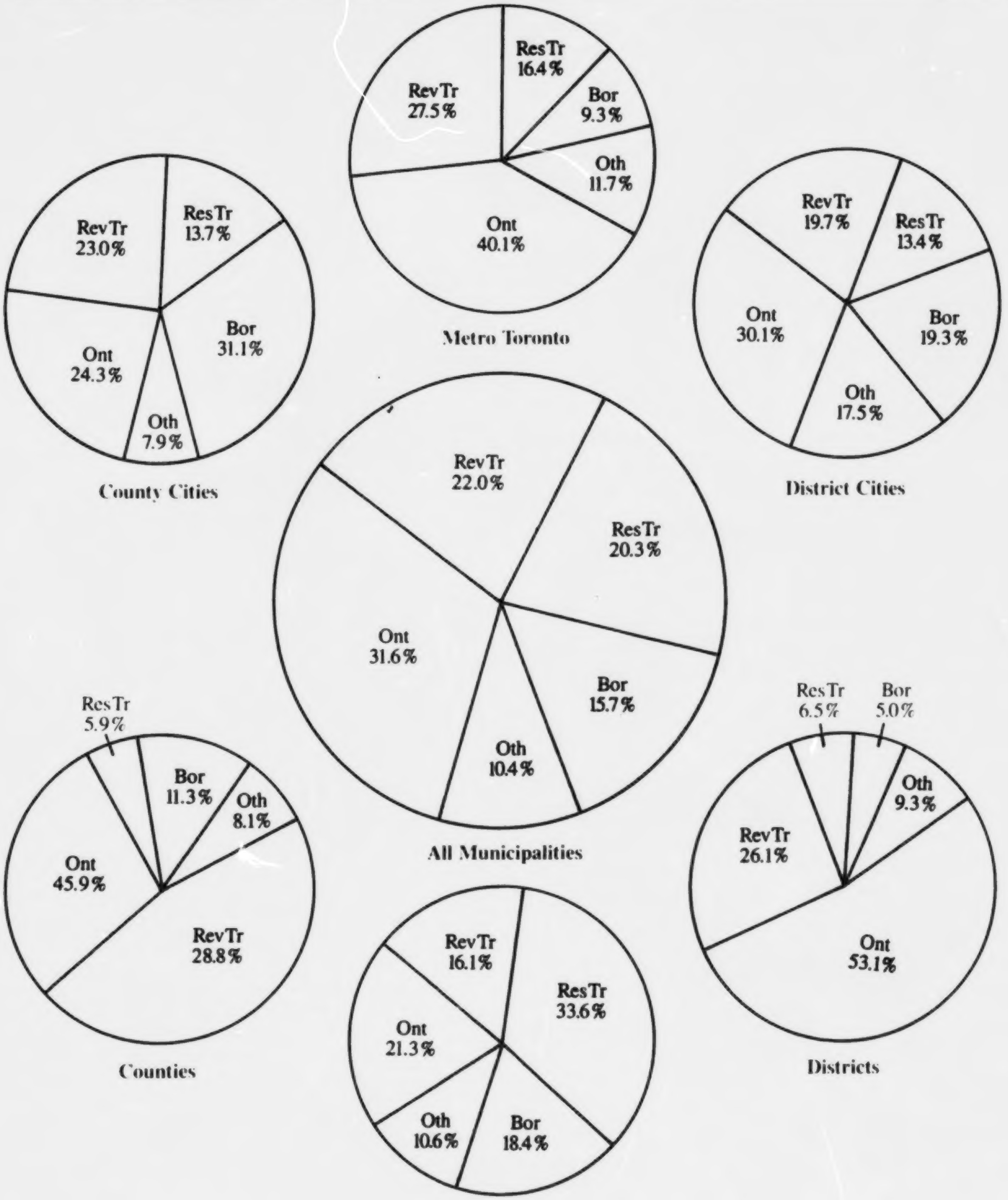
	MT	R	CC	DC	C	D
	%	%	%	%	%	%
Transfers From Own Funds						
Revenue Fund	28.4	9.2	22.9	0.8	10.5	13.3
Reserves & Reserve Funds	32.8	14.6	19.3	27.4	(9.2)	23.5
Subtotal	29.6	12.8	21.5	10.5	6.7	15.1
Ontario Grants						
Transit	13.5	9.9	(26.3)	(32.7)	1100.0	(99.4)
Roads	15.9	5.3	1.3	9.5	2.6	(17.8)
Environment	18.2	1.7	60.8	(59.4)	13.0	69.8
Other	4.7	6.9	(26.1)	17.6	11.6	23.3
Subtotal	13.5	6.2	3.5	(35.7)	7.1	22.0
Other Revenue	(4.7)	5.3	0.2	(23.9)	(11.8)	(39.7)
Long-Term Borrowing	(20.1)	19.3	47.7	(21.9)	(7.1)	(34.1)
TOTAL	12.0	11.6	21.0	(19.7)	3.4	5.4

Notes: Other Revenue includes Government of Canada grants, loans forgiveness, prepaid special charges, proceeds from the sale of fixed assets, investment income and donations.

Long-Term Borrowing includes amounts borrowed on behalf of and transferred to individuals and unconsolidated local boards.

Composition of Municipal Capital Fund Revenues by Source and Type of Municipality, 1985

Figure 3-3

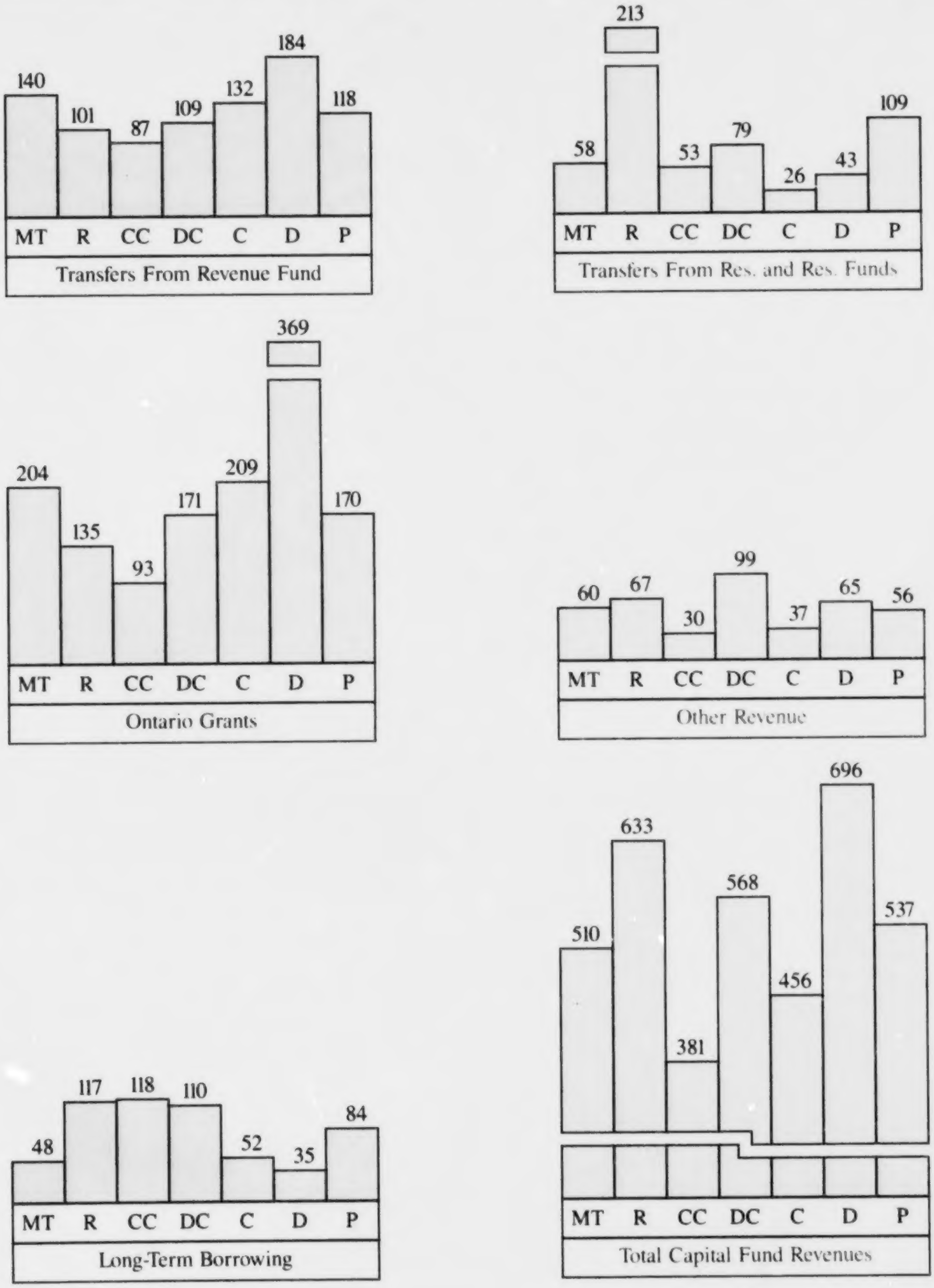


KEY

RevTr = Transfers From Revenue Funds
ResTr = Transfers from Reserves and Reserve Funds
Ont = Ontario Grants
Bor = Long-Term Borrowing
Oth = Other Revenue

Municipal Capital Fund Revenues per Household ($) by Source and Type of Municipality, 1985

Figure 3-4



KEY			
K E Y	MT = Metro Toronto DC = District Cities P = Province	R = Regions C = Counties	CC = County Cities D = Districts

Chapter 4

MUNICIPAL RESERVES AND RESERVE FUNDS

Generally, reserves and reserve funds represent money put aside by municipalities to finance operating and capital expenditures at some future time. A reserve is an allocation of accumulated net revenue and has no reference to any specific asset. A reserve may be established for a pre-determined purpose and may be used for that purpose at council's discretion or for any other purpose. Reserves may be created for allowances for contingencies, working capital needed to meet a municipality's cash flow requirements, and money used to pay and fund employee sick pay credit programs.

A reserve fund is created when the council of a municipality wishes to earmark revenue for specific purposes. Reserve funds are established either by the adoption of a municipal by-law or in some cases wherever a Provincial statute requires revenues for a special purpose to be segregated.

Expenditures

In 1985, total reserve and reserve fund applications reached $629 million, an increase of 26.4 per cent. The overall total included an extraordinary transfer of $82 million of Ontario Home Renewal Plan (OHRP) reserve fund balances to trust funds. For 1985, reporting requirements were changed so that OHRP monies were no longer held as reserve funds. Since these funds were not available for a municipality's own use, OHRP monies are now recorded as trust funds and not included by municipalities in the FIRs. This new reporting practice commenced January 1, 1985. It should be noted that the data for previous years have been restated to reflect current reporting practices, thereby excluding past expenditures of OHRP reserve funds.

Municipal Reserves and Reserve Funds
Applications by Object, 1985

Table 4-1

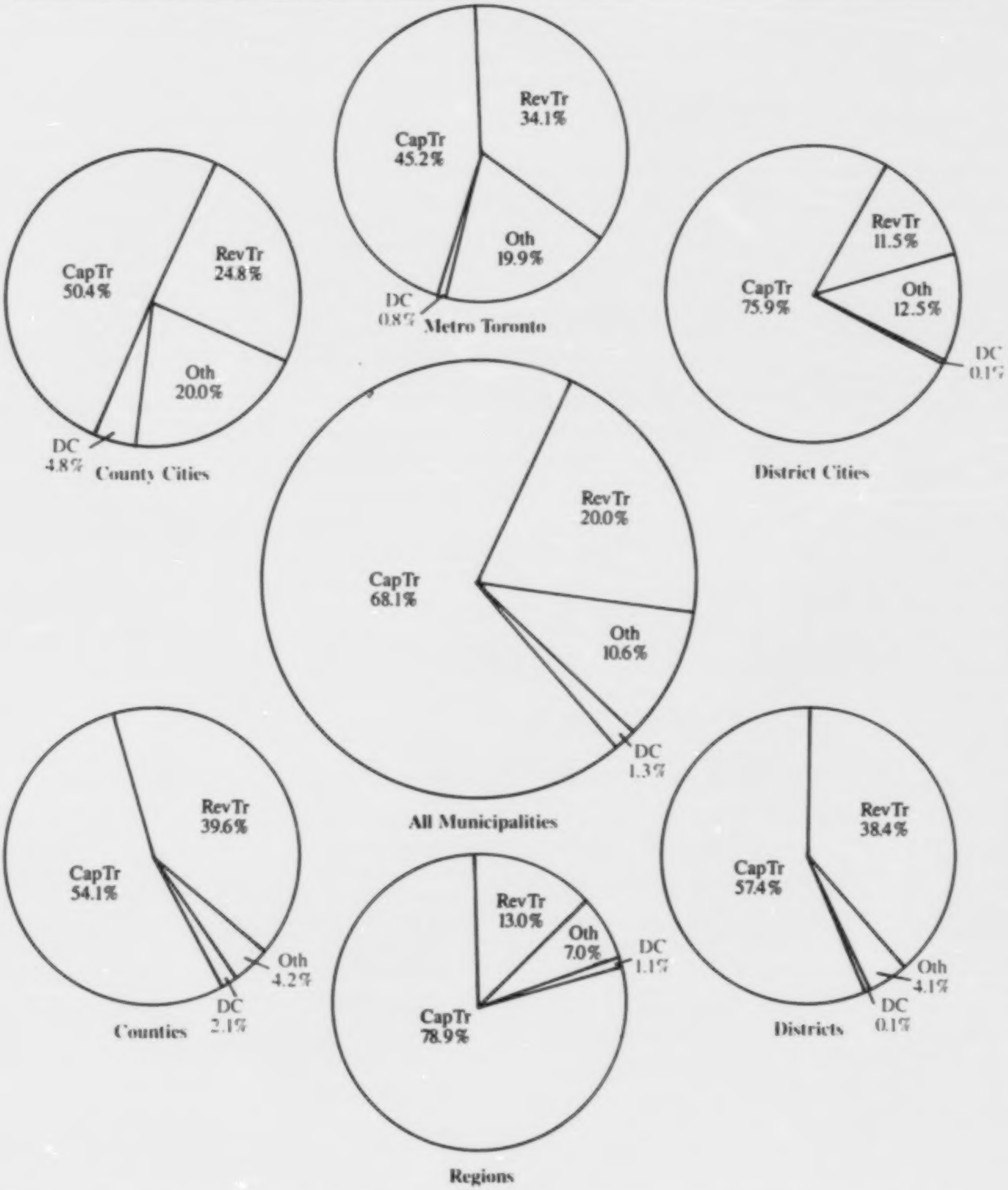
	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Transfers To Own Funds					
Capital Fund	322	374	16.1	14.1	14.7
Revenue Fund	73	109	49.3	(4.3)	18.4
Subtotal	395	483	22.3	10.0	15.4
Debt Charges	9	7	(22.3)	49.9	6.6
Other	94	57	(39.4)	84.2	18.0
Total Expenditures	498	547	9.8	19.8	14.2
Transfer of Ontario Home Renewal Plan to Trust Funds	n/a	82	n/a	n/a	n/a
TOTAL APPLICATIONS	498	629	26.4	19.8	14.2

Notes: Since 1985, monies allocated for the Ontario Home Renewal Plan are reported as trust funds and are no longer reported as reserve funds. Prior years' data have been adjusted to reflect current reporting guidelines thereby excluding historical OHRP reserve fund expenditures.

n/a denotes "not appropriate".

Composition of Municipal Reserves and Reserve Funds
Expenditures by Object and Type of Municipality, 1985

Figure 4-1

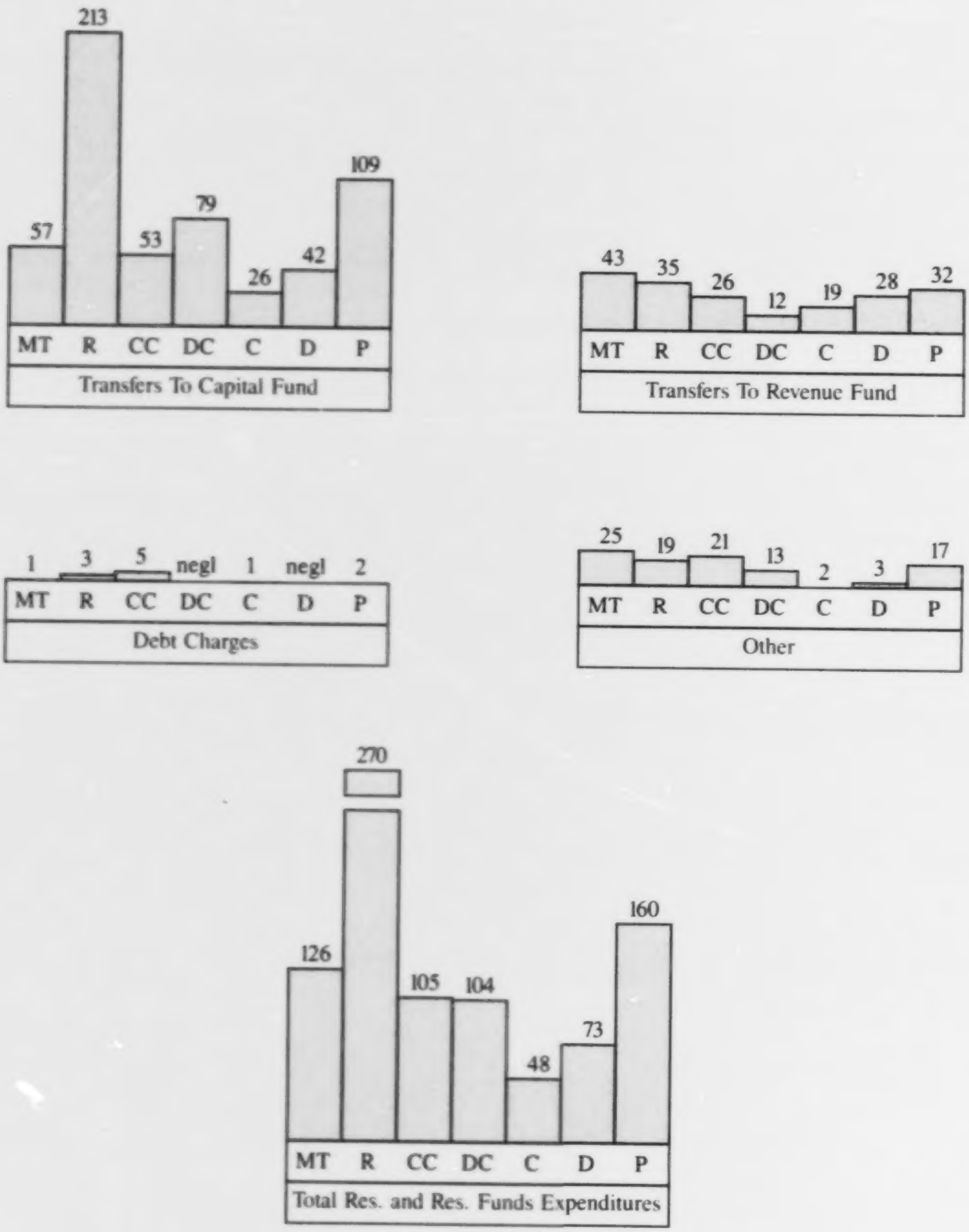


KEY		
K E Y	CapTr = Transfers to Capital Fund RevTr = Transfers to Revenue Fund	DC = Debt Charges Oth = Other

Note: Other excludes transfers of Ontario Home Renewal Plan to trust funds.

Municipal Reserves and Reserve Funds Expenditures per Household ($) by Object and Type of Municipality, 1985

Figure 4-2



KEY

MT = Metro Toronto
DC = District Cities
P = Province
R = Regions
C = Counties
CC = County Cities
D = Districts

Note: Other excludes transfers of Ontario Home Renewal Plan to trust funds.

Historically, total expenditures of reserves and reserve funds have represented a turnover of about one-third of the reserve and reserve fund balances held by all municipalities at the end of the year. Excluding the OHRP transfer to trust funds, municipal expenditures from reserves and reserve funds equalled $547 million in 1985. At 9.8 per cent, this represented a rate of growth which was significantly below that recorded in 1984.

Capital projects remained the major area of spending for reserves and reserve funds, accounting for approximately 68 per cent of the total expenditures in 1985. As was the case in 1984, transfers to the capital fund increased significantly (16.1 per cent). This trend resulted from municipalities relying more on financing capital expenditures through internal sources rather than long-term borrowing.

Transfers to the revenue fund generally represent the expenditure of reserves which will be used for current or operating purposes such as working funds, the payment of sick leave credits or the payment of insurance deductibles. In 1985, transfers to the revenue fund increased significantly by $36 million or 49.3 per cent. Approximately $16 million of this increase was attributable to the Municipality of Metropolitan Toronto, which liquidated its debenture interest accrual reserve. This reserve was established in 1982 in order to anticipate the impact of Metro's conversion in 1985 from the cash basis to the accrual basis for reporting its long-term liabilities.

Revenues

Reserve and reserve fund revenues increased by 12.9 per cent to $760 million. This was greater than the rate of increase in expenditures excluding the transfer of OHRP funds. In dollar terms, the increase in reserve and reserve fund revenues exceeded expenditures by $213 million, the largest in-year surplus since 1978. On a per household basis, total revenues averaged $222 per household across the province. Regions reported the highest level of revenues ($376 per household) more than double the figure recorded in Metro Toronto ($170 per household), the next highest total.

Historically, almost two-thirds of the total provincial reserve and reserve fund revenues are accounted for by Regions. In 1985, Regions maintained this traditionally high level of reserve activity as revenues totalled $481 million. Lot levies accounted for 30.7 per cent of the total reve-

Municipal Reserves and Reserve Funds
Revenues by Source, 1985

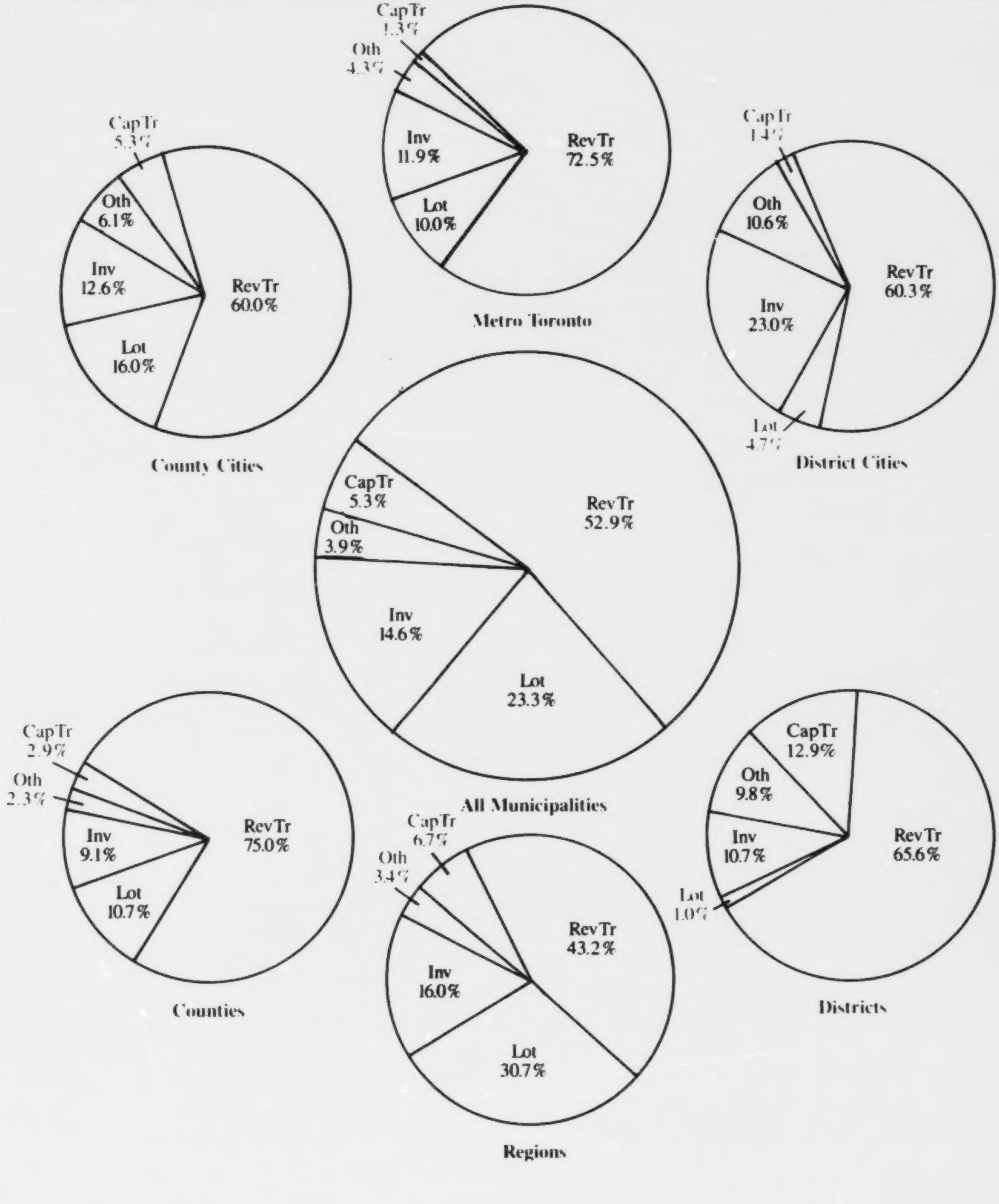
Table 4-2

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Transfers From Own Funds					
Capital Fund	20	40	100.0	(3.9)	67.9
Revenue Fund	372	402	8.2	24.9	14.3
Subtotal	392	442	12.8	23.1	15.3
Lot Levies	134	177	32.1	12.6	10.3
Investment Income	105	111	5.7	25.4	24.6
Other	42	30	(28.6)	9.3	5.0
TOTAL	673	760	12.9	18.6	10.8

Note: Since 1985, monies allocated for the Ontario Home Renewal Plan are reported as trust funds and are no longer reported as reserve funds. Prior years' data have been adjusted to reflect current reporting guidelines thereby excluding historical OHRP reserve fund revenues.

Composition of Municipal Reserves and Reserve Funds
Revenues by Source and Type of Municipality, 1985

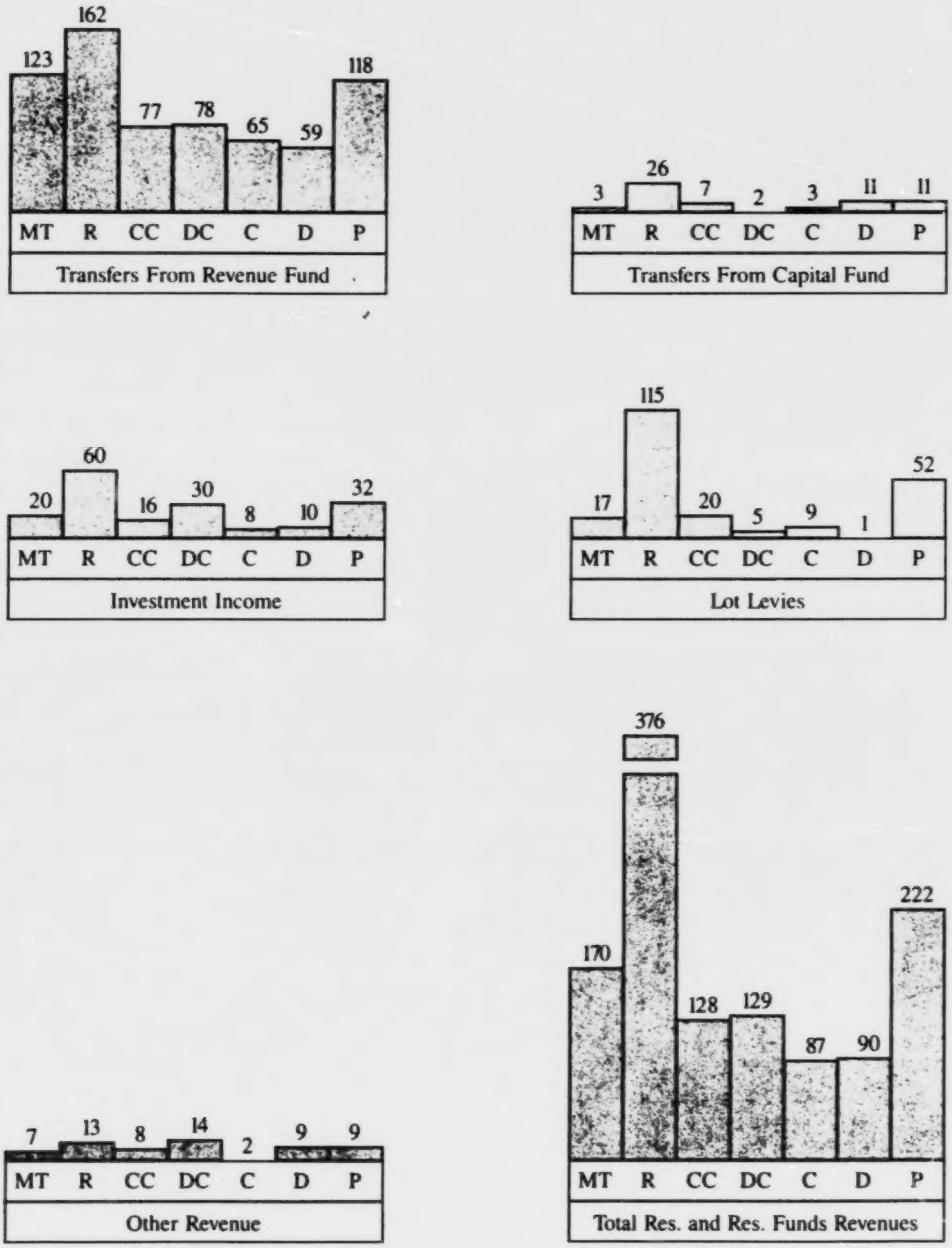
Figure 4-3



KEY

CapTr = Transfers from Capital Fund
RevTr = Transfers from Revenue Fund
Lot = Lot Levies
Inv = Investment Income
Oth = Other Revenue

Municipal Reserves and Reserve Funds Revenues per Household ($) by Source and Type of Municipality, 1985 **Figure 4-4**



K E Y	MT = Metro Toronto DC = District Cities P = Province	R = Regions C = Counties	CC = County Cities D = Districts

nue of reserve funds in Regions. High residential and industrial development activity experienced in this municipal sector explains the relatively higher proportion accounted for by lot levy revenues.

Contributions from current revenues were the most important source of revenue for reserves and reserve funds. Transfers from the revenue fund amounted to $402 million which represented 52.9 per cent of reserve and reserve fund revenues. During 1985, the increase in transfers from the revenue fund was moderate (8.2 per cent) when compared to the very high rate experienced in 1984 (24.9 per cent).

In most sectors, transfers from the revenue and capital funds accounted for more than 65 per cent of total revenues. As noted above, the major exception was in Regions, where these transfers accounted for approximately 50 per cent. Notwithstanding the greater reliance placed on lot levies, Regions still transferred about $240 million from the revenue and capital funds which represented slightly more than half the total figure for all municipalities in the province. On a per household basis, transfers from own funds were $186 in Regions, the highest amount recorded by any of the six municipal sectors.

Revenues from investment income also grew moderately during 1985, after increasing by approximately 25 per cent per year since 1977. A 5.7 per cent increase occurred in 1985 and, in part, can be attributed to the level of interest rates which stabilized during the year. Thus, municipal funds, which were left in interest-bearing accounts, earned a comparatively reduced rate of return. The lower rate of increase was also due to the reporting change requiring OHRP monies to be removed from municipal reserve funds. Therefore, the interest income that would normally have been earned on OHRP balances was not included in the total investment income figure for 1985, but is included in the 1984 figures. Unfortunately, comparative adjustments to the data could not be made.

The rate of increase in lot levy revenues in 1985 was about two and one-half times higher than the 1984 increase (32.1 per cent versus 12.6 per cent). Lot levy revenues for all municipalities in the province grew by $43 million; $33 million of this total increase was accounted for within Regions. The strong growth in lot levies was largely concentrated in southern Ontario because the building industry was undergoing a construction boom. In 1985, the growth in residential households (excluding farm and recreational properties) averaged 1.5 per cent province-wide but was 2.4 per cent in Regions. Within the Regions, high household growth was concentrated in the municipalities bordering Metro Toronto and in Ottawa-Carleton. For example, Peel, York, Durham and Ottawa-Carleton recorded growth rates of 4.0, 5.3, 2.9 and 3.6 per cent, respectively.

Year-End Balances

As of December 31, 1985, the amount of reserves and reserve funds held by municipalities totalled $1.8 billion, an increase of $213 million or 13.2 per cent over 1984. The rate of increase in reserve and reserve fund balances continued its traditional trend of increasing at a rate well above inflation. Like other corporate entities, the level of municipal reserves should be adequate to provide sufficient cash flow, to allow future planned capital investments, and to maintain a source of funds for contingencies and unforeseen circumstances. High levels of savings for future capital expenditures can also provide municipalities with the flexibility to avoid long-term borrowing under unfavorable terms.

Municipalities in Regions maintained their relatively high level of reserves and reserve funds in 1985. On a per household basis, their total balances equalled $793 per household, more than $300 greater than the second highest, District Cities. As of the end of 1985, six municipalities recorded year-end balances of more than $50 million. They were: the City of Toronto ($162 million), the City of Mississauga ($126 million), Metropolitan Toronto ($97 million), the Regions of Ottawa-Carleton ($83 million), Hamilton-Wentworth ($69 million), and Peel ($54 million).

Balances held for capital expenditure purposes consistently represented the largest component of reserves and reserve funds. This year, capital reserve funds totalled $644 million or 35.2 per cent of the total. These funds were designated for the following services: replacement of equipment ($151 million), general administration ($63 million), roads ($34 million), transit ($20 million), sewers ($75 million), water ($67 million), recreation and culture ($52 million), and housing, industrial development and other projects ($182 million).

The second largest pool of reserve funds available to municipalities consisted of lot levies representing $433 million or 23.6 per cent of total reserve and reserve fund balances. Since ultimately these funds will be used for capital activity, the amount of funds available for future capital works was $1.1 billion or 58.8 per cent of balances.

Not all lot levy balances have been included in the former amount. For example, lot levy revenues collected and earmarked for a specific construction project can be left in a lot levy reserve fund or allocated to a specific capital reserve fund for a particular service (e.g. roads or sewers). Therefore, the reported total of $433 million understates the actual balance of funds derived from lot levies because not all lot levy activity is recorded in a municipality's reserves and reserve fund operations. Three methods of reporting lot levy revenues were used in 1985; as a receipt in the revenue fund, as a receipt in the capital fund, or as a receipt in a reserve fund. Municipalities will be required to record lot levy revenues only through reserve funds starting in 1986.

Municipalities in Regions held $363 million in lot levy reserve funds representing close to 85 per cent of all lot levy balances held in the province. The municipalities which reported the highest levels of lot levy reserve funds in 1985 were: the City of Mississauga ($81 million), Durham Region ($25 million), the Town of Vaughan ($23 million), Peel Region ($21 million), the City of Brampton ($18 million), and the Town of Markham ($17 million). Approximately 73 per cent of the provincial total of $433 million was concentrated in the five Regions of Peel, York, Halton, Durham and Ottawa-Carleton.

Reserves and reserve fund balances held for other purposes represented the third largest category at $340 million or 18.5 per cent of the total. These funds were usually directed through the revenue fund and spent as operating expenditures. The purposes for which these funds were held included items such as parking operations, exchange rate stabilization, accrued debenture interest, debenture repayments, utility rate stabilization and contingencies. A significant portion of the total reserves and reserve funds in this category were accumulated by the City of Toronto as a reserve for municipal parking revenues ($42 million).

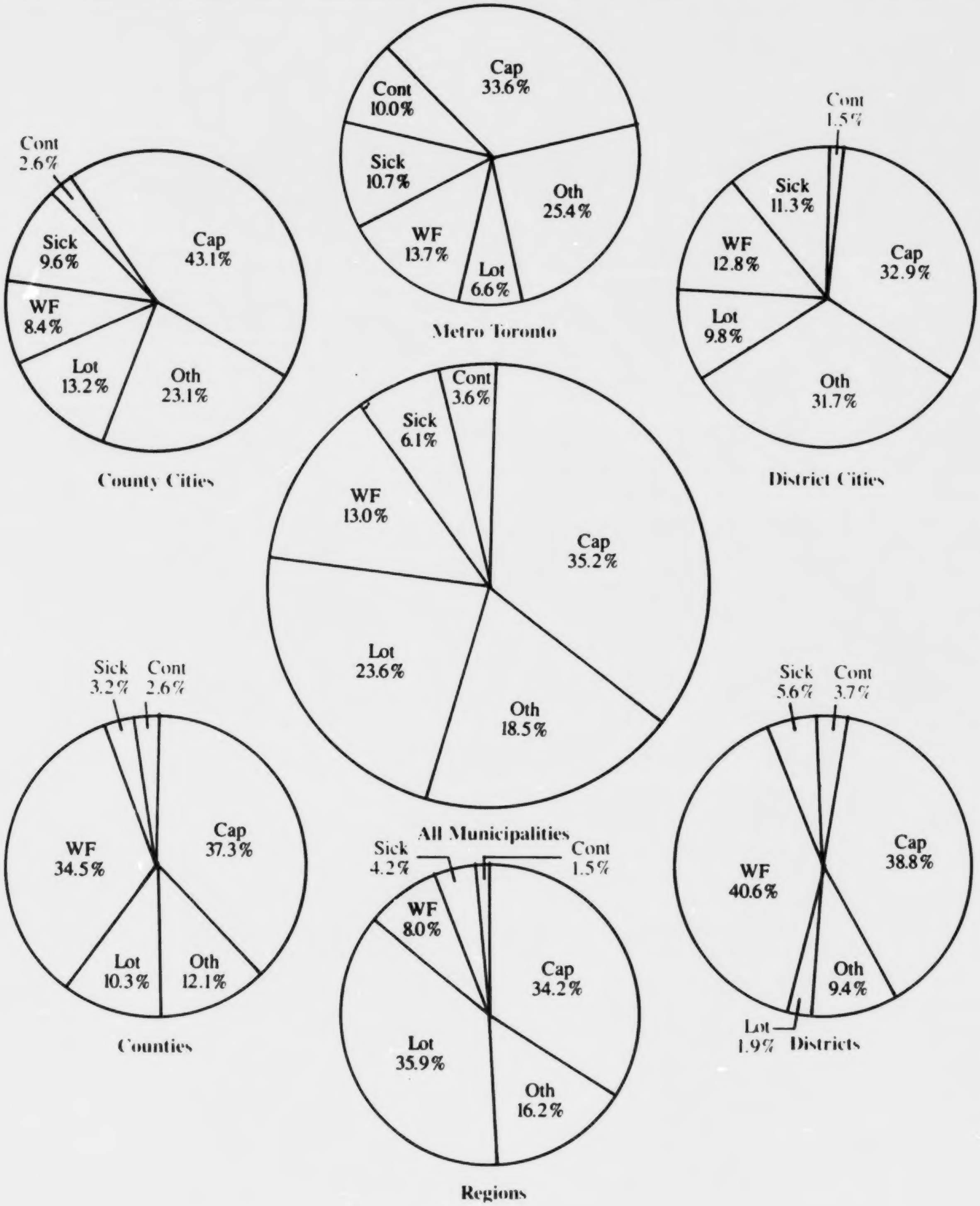
Balance of Municipal Reserves and Reserve Funds by Function at End of 1985

Table 4-3

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Working Funds	230	239	3.9	6.4	9.2
Contingencies	59	65	10.2	60.7	24.3
Sick Leave	105	113	7.5	16.7	22.5
Capital Expenditures	593	644	8.6	12.7	16.6
Lot Levies	346	433	25.1	18.1	15.9
Other Purposes	287	340	18.2	8.8	13.8
TOTAL	1,620	1,834	13.2	13.6	14.3

Notes: Since 1985, monies allocated for the Ontario Home Renewal Plan are reported as trust funds and are no longer reported as reserve funds. Prior years' data have been adjusted to reflect current reporting guidelines thereby excluding historical OHRP reserve fund balances.

Composition of Municipal Reserves and Reserve Funds Figure 4-5
Year-End Balances by Function and Type of Municipality, 1985

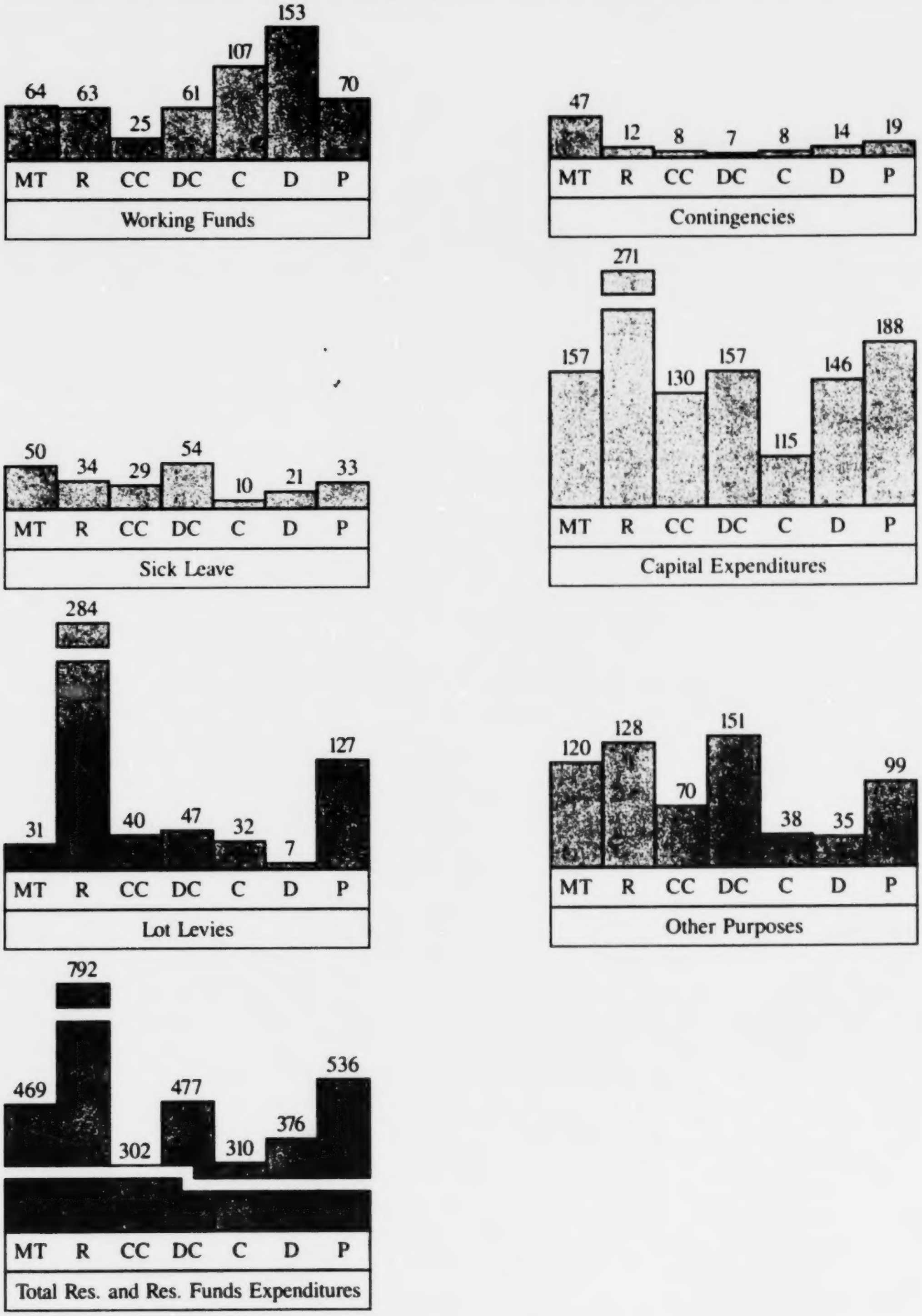


KEY

Cap = Capital Expenditures
Lot = Lot Levies
WF = Working Funds
Sick = Sick Leave
Cont = Contingencies
Oth = Other

Municipal Reserves and Reserve Funds Year-End Balances per Household ($) by Function and Type of Municipality, 1985

Figure 4-6



KEY

MT = Metro Toronto
DC = District Cities
P = Province
R = Regions
C = Counties
CC = County Cities
D = Districts

Chapter 5

PROPERTY TAXATION

Each lower tier municipality collects property taxes on behalf of school boards and upper tiers (where applicable) as well as for their own purposes. On average, only 30 per cent of property taxes collected are retained by the lower tier municipality for its own use. The remaining 70 per cent is passed on to school boards (50 per cent) and to upper tiers (20 per cent).

Property Taxation by Purpose and Type of Municipality

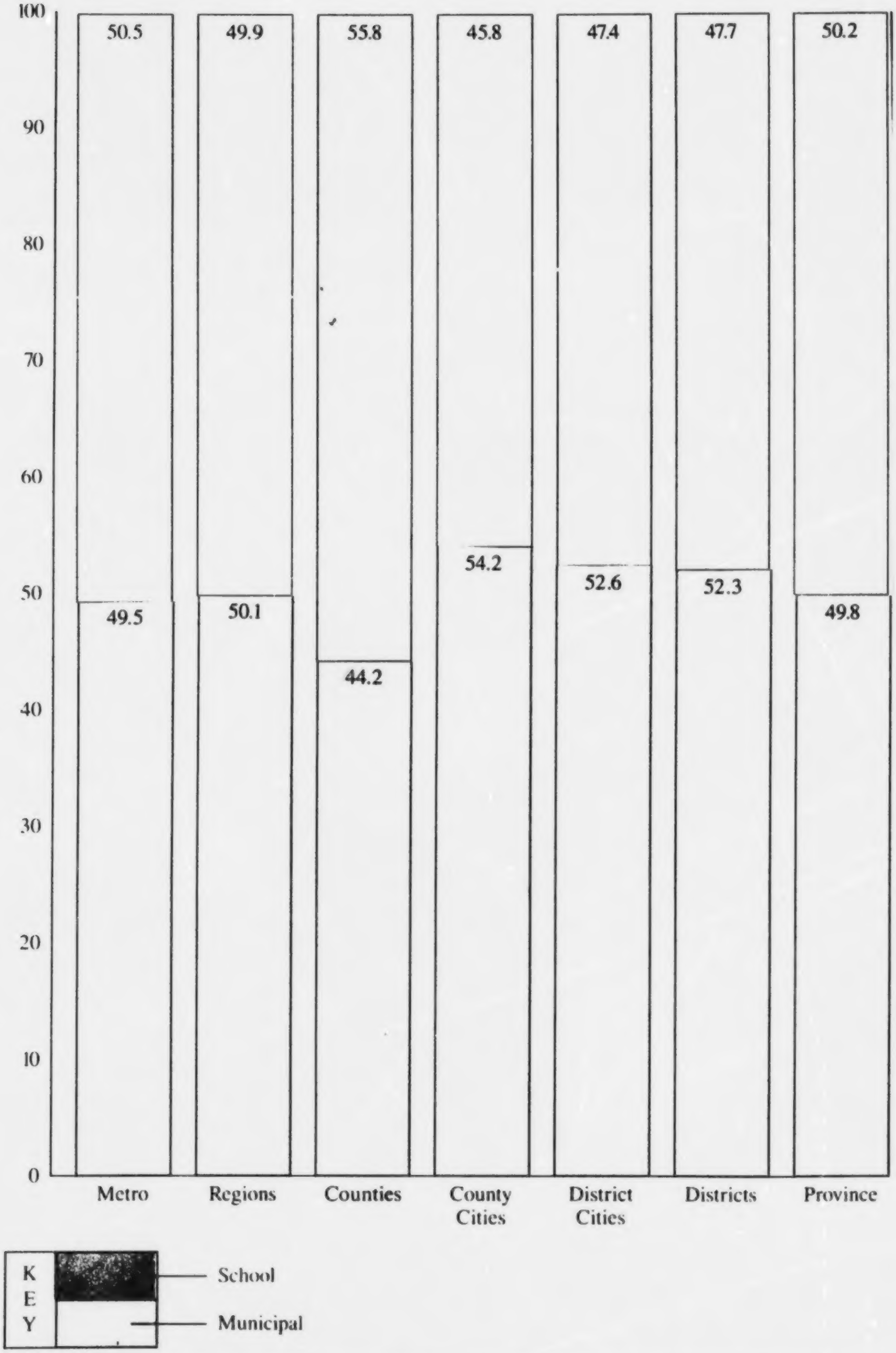
Table 5-1

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Metro Toronto					
Municipal	1,183	1,253	5.9	11.6	10.5
School	1,164	1,279	9.9	8.2	10.8
Subtotal	2,347	2,532	7.9	9.9	10.6
Regions					
Municipal	1,241	1,341	8.1	9.1	10.8
School	1,213	1,333	9.9	11.0	12.7
Subtotal	2,454	2,674	9.0	10.1	11.7
County Cities					
Municipal	388	419	7.7	7.2	9.0
School	325	354	8.9	8.5	11.1
Subtotal	713	773	8.3	7.8	9.9
District Cities					
Municipal	95	100	6.0	6.4	9.9
School	83	90	8.0	7.4	12.3
Subtotal	178	190	6.9	6.9	10.9
Counties					
Municipal	317	338	6.6	7.9	10.2
School	392	426	8.6	8.7	12.2
Subtotal	709	764	7.7	8.3	11.3
Districts					
Municipal	75	79	6.7	7.2	11.2
School	66	72	7.9	9.5	13.1
Subtotal	141	151	7.3	8.3	12.0
Total					
Municipal	3,298	3,530	7.0	9.5	10.4
School	3,244	3,554	9.5	9.3	11.7
Total	6,542	7,084	8.3	9.4	11.1

Note: Municipal includes taxes and municipal charges.

Composition of Property Taxation by Purpose and Type of Municipality, 1985 (%)

Figure 5-1



Property taxation generates revenue for the provision of those services which users do not pay for directly through a fee for their usage. There is no relationship between the extent to which many services such as social assistance, protection, transportation, etc., are utilized by a specific ratepayer and the amount of tax on a specific property. The amount of actual property tax raised on a specific property is determined by the application of a common mill rate to the local taxable assessment of the property.

However, for reporting purposes, the category of taxation also includes those municipal charges levied and collected on the tax bill, referred to as special charges or local improvement charges. Revenues from such charges are used to finance expenditures on services and capital goods for functions where a benefit can be directly assigned to the property. The charges include sewer billings, garbage collection fees, local improvement charges and fire service charges, to name a few. Telephone and telegraph taxation is based on 5 per cent of the utility's gross receipts and not on a mill rate applied to the assessed property values of telephone poles and transmission lines. As such it is reported as a special charge instead of general taxation. Other fees or service charges, that are not collected on the tax bill are reported separately as user fees and not discussed in this chapter. These may include direct water billings, transit fares, homes for the aged per diem rates, and recreation program fees.

Total Taxes Levied

Total taxation yielded approximately $7.1 billion, an 8.3 per cent increase over 1984. Property taxation increases in recent years have been below the average rates that prevailed from 1977 to 1983, a peak occurring in 1982 at 13.6 per cent.

The sharing of property taxation for school and municipal purposes has shifted marginally to 50.2 per cent for school purposes compared to 49.8 per cent for municipal purposes. This is the first year ever in which total taxes collected for school purposes have been greater than those collected for municipal purposes. In all sectors, school board taxes grew at a faster rate than municipal taxes with the difference generally being one and two percentage points. In Metro Toronto this difference in growth rates was more extreme. School taxes increased by 9.9 per cent compared to 5.9 per cent for municipal purposes. The Metro experience had the overall effect of increasing the average growth rate for school purposes while moderating the province-wide average increase in municipal taxes. When combined with the 9.9 per cent increase in school tax experienced in Regions, the result was a shift in the historical share of total property tax revenue between municipalities and the school boards.

School rates of increase which ranged from a low of 7.9 per cent in Districts to a high of 9.9 per cent in Metro and the Regions, were slightly more variable than municipal tax rate increases. On the municipal side, Regions and County Cities had the highest increases at 8.1 and 7.7 per cent respectively, while Metro Toronto reported the lowest rate of increase at 5.9 per cent, a marked decline from the 11.6 per cent increase recorded in 1984 in Metro. Lower rates of growth of the upper tier levy occurred in 1985. The increases in municipal taxes in the other three sectors were between 6.0 and 7.0 per cent. With the exception of the County Cities, the rate of increase in municipal taxes from 1984 to 1985 has fallen below the rate of increase experienced from 1983 to 1984.

In terms of the impact on Provincial aggregates, the property taxes raised in Metro Toronto and in Regions accounted for 73.5 per cent of the total provincial property taxation effort (35.7 and 37.8 per cent, respectively).

Assessment and Mill Rate Changes

Assessment and mill rates, the principal components on which property taxation is based, experienced some notable changes in 1984 that are not readily apparent in the overall context. Total real property assessment grew at 2.0 per cent, a slightly slower pace than the 2.3 per cent in 1984. Total mill rate increases continued to be marginally lower, at 6.0 per cent compared to 6.9

per cent in 1984, and significantly below the annual average of 7.8 per cent prevailing from 1977 to 1983.

More specifically, several trends appear to be continuing. Growth in commercial and industrial assessment, which reflected improved economic conditions, increased by 2.5 per cent compared to 2.0 per cent in 1984. The rate of increase in municipal mill rates continued to decline in 1985; a decline of greater than two full percentage points from the previous year to 4.7 per cent on average. While this level of mill rate increase was obviously heavily influenced by the significantly lower rate of increase that occurred in Metro Toronto, the mill rate increases in the other sectors, with the exception of Districts, were all near the five per cent mark and thus in line with the prevailing rate of inflation (4.0 per cent).

In contrast, school mill rates appear to be on a rising trend in some sectors but the direction of change in the provincial average may be misleading. A nearly four percentage point increase in the rate of change in school mill rates in Metro Toronto (from 5.1 to 8.8 per cent) combined with slightly higher increases in 1985 compared to 1984 in District Cities and Counties, were

Total Assessment Changes by Property Class and Type of Municipality (%)

Table 5-2

	1985/84	1984/83	1983/77 Annual
	%	%	%
Residential & Farm			
Metro Toronto	1.0	2.1	2.4
Regions	2.8	3.5	3.7
County Cities	1.1	1.8	2.6
District Cities	1.3	0.6	4.1
Counties	1.3	1.6	2.3
Districts	0.6	2.4	4.2
Provincial Average	1.8	2.5	3.0
Commercial & Industrial			
Metro Toronto	2.2	2.4	2.5
Regions	3.6	2.4	3.7
County Cities	2.4	0.3	2.2
District Cities	0.5	(1.3)	1.6
Counties	1.4	2.0	2.4
Districts	1.8	3.3	2.2
Provincial Average	2.5	2.0	2.8
All Properties			
Metro Toronto	1.5	2.3	2.4
Regions	3.0	3.2	3.7
County Cities	1.6	1.3	2.4
District Cities	0.9	(0.3)	2.9
Counties	1.3	1.7	2.3
Districts	1.0	2.7	3.5
Provincial Average	2.0	2.3	2.9

Note: These figures are based on the equalization of local taxable assessment using a single historical factor in order to estimate "real" assessment growth.

largely responsible for the increase in the province-wide average. Elsewhere, the rate of increase was lower than in 1984. The most significant difference occurred in Regions at 6.6 per cent compared to 7.9 per cent in 1984. With the exception of Metro, the rate of increase in all sectors was also below annual average increases that have prevailed since 1977.

Overall mill rate increases were very similar in all sectors, ranging from 5.7 to 6.4 per cent and thus resulting in a provincial average of 6.0 per cent. This similarity is largely due to the lower rate of increase in municipal mill rates for all sectors. The largest swings occurred in Metro, where the rate of increase in municipal mill rates was more than halved, from 8.2 per cent in 1984 to 3.9 per cent in 1985. This decrease was balanced, however, by a dramatic increase in the rate of change in the Metro school mill rate. In contrast, the most significant decline occurred in Regions where both the municipal and school board rates of increase fell resulting in an average total mill rate increase of 5.7 per cent compared to 7.2 per cent in 1984.

Growth in residential assessment was less than in 1984 in all sectors except District Cities. Only Regions at 2.8 per cent had a growth rate in excess of 1.3 per cent. As a result, total residential assessment growth for the province averaged 1.8 per cent, well below the 2.5 per cent experienced in 1984 and the historical average of 3.0 per cent since 1977.

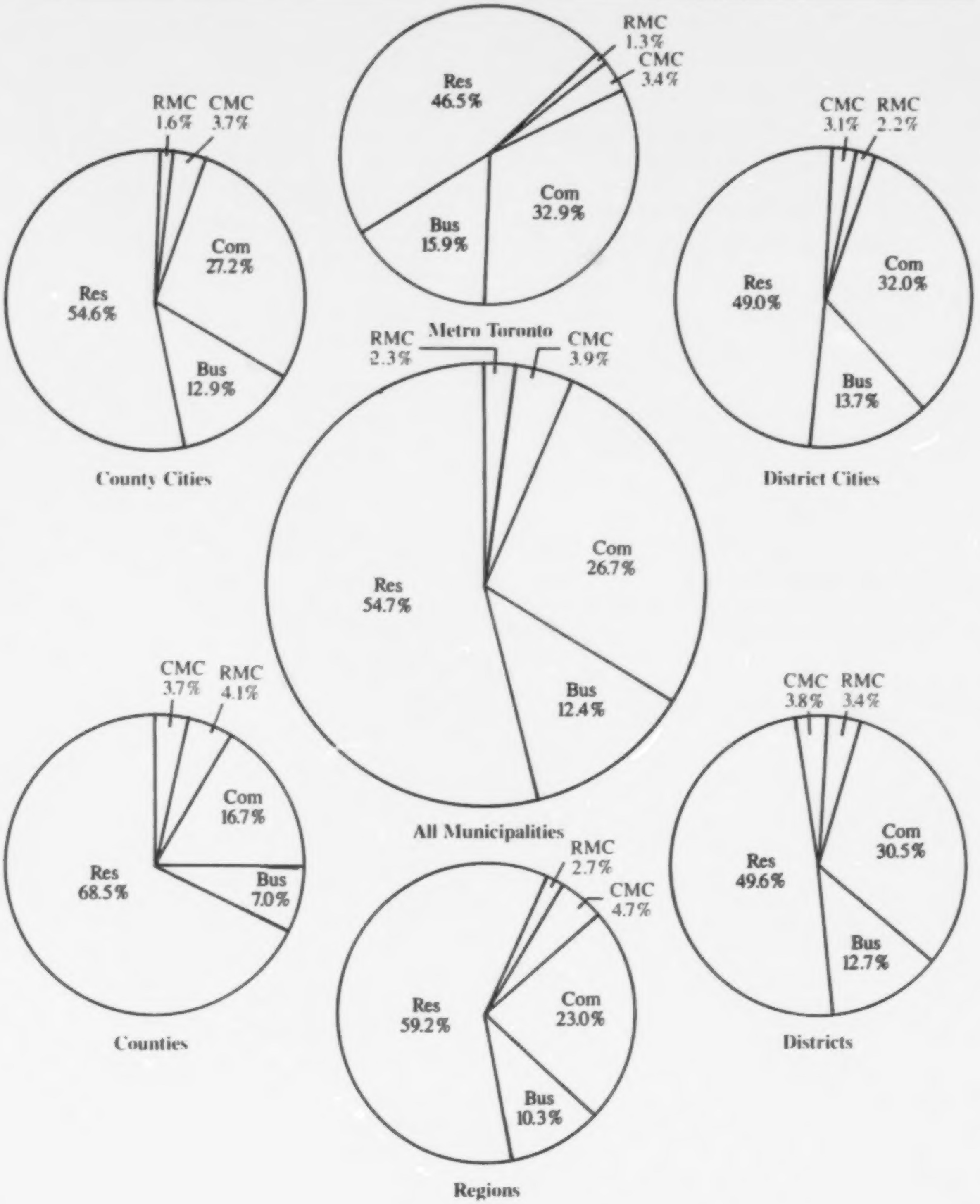
Mill Rate Changes by Purpose and
Type of Municipality (%)

Table 5-3

	1985/84	1984/83	1983/77 Annual
	%	%	%
Municipal			
Metro Toronto	3.9	8.2	7.5
Regions	4.8	6.5	7.2
County Cities	5.4	5.8	6.6
District Cities	5.0	6.3	6.2
Counties	5.1	6.2	7.2
Districts	5.7	5.3	6.8
Provincial Average	4.7	6.8	7.2
School			
Metro Toronto	8.8	5.1	7.7
Regions	6.6	7.9	8.8
County Cities	7.0	7.2	8.1
District Cities	7.8	7.4	8.1
Counties	7.1	7.0	9.3
Districts	7.0	8.3	8.3
Provincial Average	7.3	6.9	8.4
Total			
Metro Toronto	6.4	6.7	7.6
Regions	5.7	7.2	8.0
County Cities	6.2	6.5	7.4
District Cities	6.4	6.9	7.2
Counties	6.2	6.6	8.3
Districts	6.4	6.8	7.6
Provincial Average	6.0	6.9	7.8

Composition of Property Taxation by Tax Class and Type of Municipality, 1985

Figure 5-2



KEY

Res = Residential & Farm
Bus = Business
Com = Commercial & Industrial

CMC = Commercial Municipal Charges
RMC = Residential Municipal Charges

On the other hand, growth rates for commercial assessment exceeded those for 1984 in three sectors, Regions, County Cities and District Cities. As a result of the performance in the first two sectors mentioned, the provincial average rate of increase grew to 2.5 per cent from 2.0 per cent. This was an improvement over the 2.0 per cent recorded in 1984 but still below the historical average of 2.8 per cent since 1977.

As a result, the cumulative effect of this overall softening in assessment growth was a reduction in total assessment growth for all properties province-wide to 2.0 per cent from 2.3 per cent in 1984, well below the historical average of 2.9 per cent since 1977.

In Metro Toronto, the growth in commercial and industrial assessment was also marginally lower than in the previous year. Overall, the higher increase in assessment in Regions and County Cities reflected the economic growth taking place in the southern part of Ontario. In Metro Toronto, an increase of 1.5 per cent in 1985 on a considerably larger base was better than the performance in northern and more rural municipalities, although below recent historical experience.

Residential Property Tax Burden

A municipality's residential mill rate is required by legislation to be 15 per cent lower than its commercial mill rate. This tends to lower the burden of property taxation for residential property owners. Even with this reduction, properties subject to the residential mill rate continued to be the most important source of tax revenue, with their contribution to total taxation remaining at 57.0 per cent. This proportion has remained fairly stable since 1977. As shown on Figure 5-2, in all sectors, with the exception of Metro, properties subject to the residential mill rate contributed more than one-half of total taxation. In Metro, by contrast, 52.2 per cent of the revenues collected through tax bills were obtained from business and commercial sources, representing the largest concentration of such taxable wealth in the province. In Counties, the other extreme, the residential share was the highest at 72.6 per cent of total taxes.

Property Taxation by Tax Class

Table 5-4

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Properties Taxed At Residential Rate					
Realty Taxes	3,590	3,874	7.9	9.5	10.8
Municipal Charges	146	162	11.6	13.3	13.7
Subtotal	3,736	4,036	8.0	9.7	10.9
Properties Taxed At Commercial Rate					
Realty Taxes	1,743	1,892	8.5	8.7	10.9
Business Taxes	810	877	8.2	9.0	10.7
Municipal Charges	253	279	10.3	11.8	16.4
Subtotal	2,806	3,048	8.6	9.1	11.3
TOTAL PROPERTY TAXATION	6,542	7,084	8.3	9.4	11.1

Note: For realty taxation purposes, the residential mill rate is computed on the basis of a 15 per cent discount of the total assessed value of the residential tax base. Business taxes are computed on the basis of a variable percentage of the assessment of the property, depending on the nature of the business activity being carried on.

Average Gross Residential Property Taxation per Household by Type of Municipality — Table 5-5

	1984	1985	1985/84	1984/83	1983/77 Annual
	$	$	%	%	%
Metro Toronto					
Municipal Taxes	601	624	3.9	9.3	8.3
Municipal Charges	35	40	13.8	30.0	27.5
Subtotal	636	664	4.5	10.2	8.8
School Taxes	627	682	8.7	6.3	8.6
Total	1,263	1,346	6.6	8.2	8.6
Regions					
Municipal Taxes	505	532	5.4	7.2	7.5
Municipal Charges	55	59	9.1	10.0	10.4
Subtotal	560	592	5.8	7.5	7.6
School Taxes	555	597	7.5	9.3	9.5
Total	1,115	1,188	6.6	8.4	8.5
County Cities					
Municipal Taxes	457	484	5.9	6.3	6.9
Municipal Charges	25	30	9.3	4.4	4.1
Subtotal	482	514	6.2	6.2	6.8
School Taxes	404	435	8.7	7.7	8.4
Total	886	949	7.3	6.9	7.5
District Cities					
Municipal Taxes	386	408	5.9	6.6	7.6
Municipal Charges	35	38	9.3	0.0	9.2
Subtotal	421	446	6.2	6.1	7.6
School Taxes	364	396	8.7	14.8	2.6
Total	785	842	7.3	6.7	8.5
Counties					
Municipal Taxes	279	295	5.7	6.5	8.1
Municipal Charges	46	49	5.3	7.0	10.0
Subtotal	325	344	5.7	6.6	8.4
School Taxes	378	408	7.9	7.7	10.2
Total	703	752	6.9	7.2	9.4
Districts					
Municipal Taxes	280	297	6.1	5.3	9.6
Municipal Charges	39	41	5.1	5.4	7.6
Subtotal	319	338	6.0	5.3	9.3
School Taxes	257	276	7.6	8.4	11.1
Total	576	614	6.7	6.7	10.0
Provincial Average					
Municipal Taxes	481	505	5.0	7.9	7.8
Municipal Charges	43	47	10.1	10.3	11.9
Subtotal	524	552	5.3	8.1	8.0
School Taxes	512	553	8.0	7.8	9.1
Total	1,036	1,105	6.7	7.9	8.6

Note: "Household" refers to all dwelling units other than farm and seasonal dwellings. Prior to the 1982 edition, "household" comprised single-family dwelling units only.

Residential property tax levels across Ontario averaged $1,105 per household in 1985; divided almost equally between municipal purposes ($552 per household) and school purposes ($553 per household).

The Metro Toronto sector continued to require the highest average level of residential property taxes per household at $1,346. The City of North York recorded the sector's highest taxes at $1,491 per household. Regions required the second highest level at $1,188 per household, an increase of 6.6 per cent. The Town of Vaughan in the Region of York had the highest average residential tax level in the province, at $1,796 per household. In contrast, the lowest taxation per household in the Regions sector was reported by Georgian Bay Township of the restructured District Municipality of Muskoka, at $443.

In contrast, the District sector required the lowest average residential tax levels, at $614 per household, $138 or about 22 per cent less than in Counties, the sector with second lowest tax levels on average. This variance is accounted for by differing property tax levels for school purposes. In both sectors, the municipal portion of the tax bill was virtually the same, $297 per household (Districts) compared to $295 per household (Counties).

School taxes, on average, accounted for approximately half of the typical residential tax bill. The exception was in northern Ontario where the school tax portion accounted for 46 per cent. Northern municipalities also recorded the lowest school tax levels in the province ($276 per household in Districts and $396 per household in District Cities). The sector with the highest level of school taxes was Metro Toronto, at $682 per household, followed by the Regions at $597 per household.

Property Tax to Income Ratio

Although the property tax to income ratio on a province-wide basis has remained fairly static since 1977 at 2.6 per cent, the levels and trends among the sectors differed significantly. For instance, while Regions, County Cities and District Cities registered slight declines, Metro Toronto remained relatively unchanged and Counties and Districts showed moderate increases over the period.

Metro consistently has had the highest tax to income ratio since 1977, at 3.0 per cent, almost double the Districts' ratio of 1.7 per cent. The former is considerably above the provincial average, while the latter is significantly below it. The difference between these two ratios suggests that although the average household in the Metro Toronto sector reports $1.24 in income for

Property Taxation to Income Ratio by Type of Municipality, 1985

Table 5-6

	Average Household Income			Tax to Income Ratio		
	1977	1984	1985	1977	1984	1985
	$	$	$	%	%	%
Metro Toronto	24,200	43,000	44,400	2.9	2.9	3.0
Regions	21,900	43,000	46,000	2.9	2.6	2.6
County Cities	21,200	37,300	39,800	2.5	2.4	2.4
District Cities	20,400	38,000	40,100	2.2	2.1	2.1
Counties	17,400	31,800	33,800	1.9	2.2	2.2
Districts	18,100	33,800	35,700	1.5	1.7	1.7
Provincial Average	21,200	40,200	42,400	2.6	2.6	2.6

Notes: Average Residential Property Taxes are taken from Table 5-5.
Income figures are estimated from Revenue Canada data.

every dollar reported in the Districts sector, Metro Toronto requires its taxpayers to contribute $2.19 for every dollar contributed in the Districts to balance their budgets. The reasons for this difference are twofold; not only do the services offered in each of the sectors differ substantially, but also the mix of revenue sources (i.e. grants, taxation and other revenues).

Impact of Tax Offsets on Residential Taxes Per Household

In Ontario, there are several programs designed to reduce the burden of property taxes on residents. The Ontario Tax Credits, which include a property tax credit and a sales tax credit, are available to assist residents under 65 years of age. For purposes of this publication, only the property tax credit portion of this program is included as a property tax offset. In 1985, approximately $220 million was distributed under this program. Residents over 65 years of age can receive an Ontario Tax Grant to reduce their property tax burden by up to $500 each year. This program distributed approximately $303 million in 1985. In addition, municipalities have the option of providing assistance through the Municipal Elderly Residents Assistance Program. This program provides a property tax rebate to needy residents over 65 years of age. Nineteen municipalities participated in the program in 1985, providing total assistance of $2 million.

In total, the three tax offset programs reduced the average tax burden on residents by $154 per household, a decrease of $2 per household over 1984.

A tax offset program is also provided to reduce the tax burden on farms and managed forests. A 60 per cent rebate on property taxes is provided to owners of such properties. In 1985, a total of approximately $96 million was paid by the Province for farm and managed forest tax reductions, for both municipal and school purposes.

Impact of Tax Offsets on Residential Taxation per Household

Table 5-7

	1984	1985	1985/84	1984/83	1983/77 Annual
	$	$	%	%	%
Municipal Taxes & Charges	524	552	5.4	8.8	8.0
School Taxes	512	553	8.0	7.8	9.1
Gross Property Taxes	1,036	1,105	6.7	7.9	8.5
Tax Offsets	156	154	(1.3)	2.6	5.0
Net Property Taxes	880	951	6.1	8.9	9.4
Share of Household Income (%)					
Gross Taxes	2.6	2.6	n/a	n/a	n/a
Net Taxes	2.2	2.2	n/a	n/a	n/a

Notes: "Household" refers to all dwelling units other than farm and seasonal dwellings. Prior to the 1982 edition, "household" comprised single-family dwelling units only.

The tax offsets per household exclude the farm/managed forest property tax rebate.

"n/a" denotes "not appropriate".

Chapter 6

LONG-TERM DEBT AND OTHER COMMITMENTS

Long-term debt and other commitments play an important role in the long-term financial stability of municipalities. Long-term debt is normally incurred for two reasons. A council believes that its future users of certain municipal facilities should contribute toward their financing; or more likely, the municipality is unable to pay the full cost of the project with cash due to the size of the expenditure. In this case, the fiscal impact of the acquisition of major capital assets is smoothed out over a longer time horizon. The most important caveat for using long-term financing is that it encumbers future financial resources of municipalities and therefore, must be used cautiously in order to avoid committing future resources beyond prudent levels. The Ontario Municipal Board uses a limit of 20 per cent of current revenues for debt charges as a general rule of thumb for most municipalities.

Total Debt Issued During Year

Total capital spending increased significantly in 1985 compared to 1984. Until this year, both municipalities and school boards had been reducing their dependence on long-term borrowing as a source of financing. The amount of new debt issued was $322 million, an 11.0 per cent increase over 1984. Municipalities issued 90.0 per cent of the total, mostly in the form of public debentures. The remaining $32 million was issued by school boards. New debt issued by municipalities has almost halved since 1977, from $152 to $85, measured on a per household basis. The most striking decline has occurred in Metro Toronto where it dropped from $257 to $48 per household over the period.

Long-Term Borrowing by Source

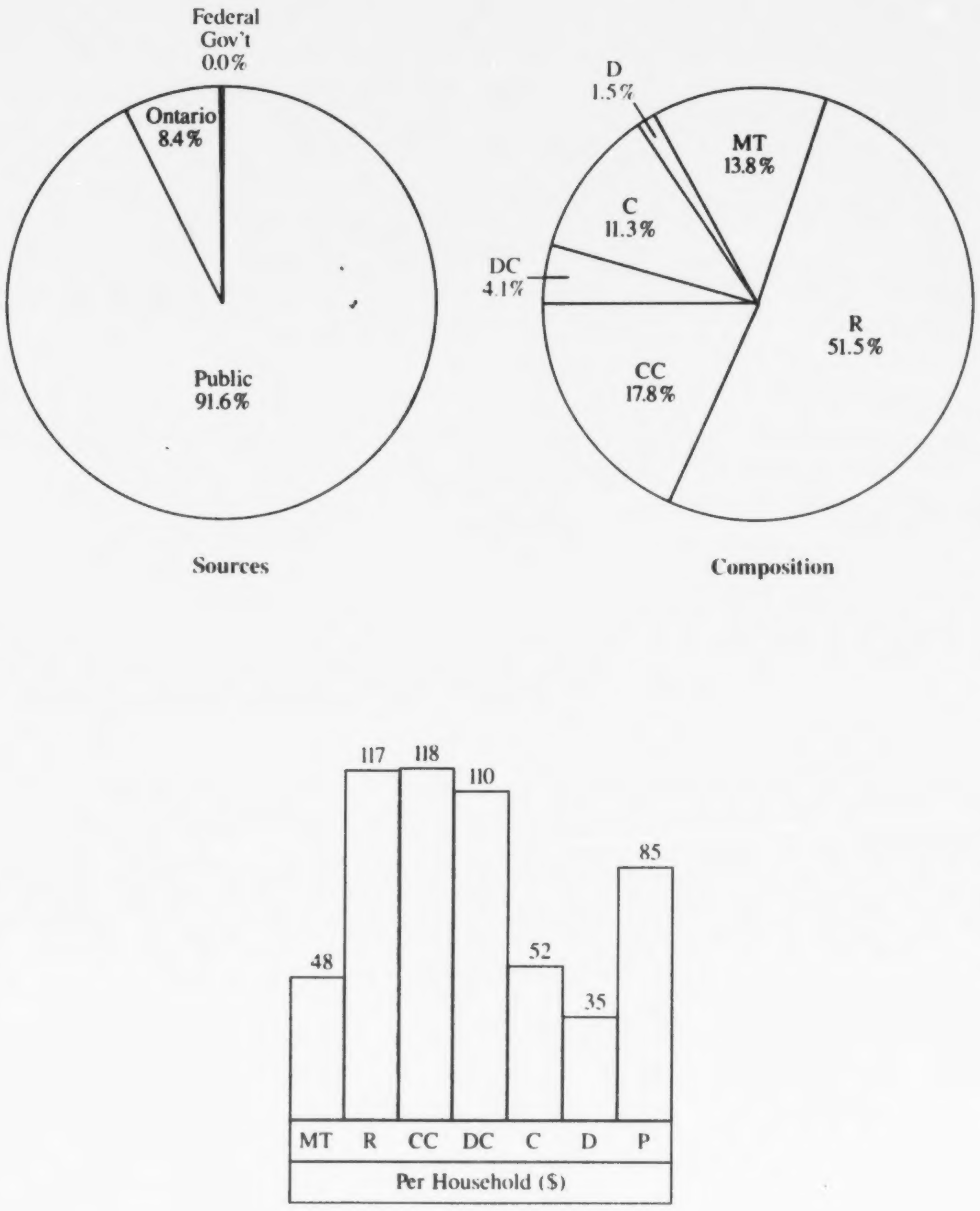
Table 6-1

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Issued By Municipalities					
Ontario	30	27	(8.0)	(1.8)	(0.5)
Federal Government	1	0	(100.0)	(90.9)	n/a
Public	236	263	11.4	(7.0)	5.8
Subtotal	267	290	8.6	(7.6)	(1.9)
Issued By School Boards					
Ontario	0	0	0.0	0.0	(16.9)
Public	23	32	39.1	35.3	33.7
Subtotal	23	32	39.1	35.3	7.2
Total Local Government					
Ontario	30	27	(8.0)	(1.8)	(15.7)
Federal Government	1	0	(100.0)	(90.9)	n/a
Public	259	295	13.9	(4.4)	6.9
Total	290	322	11.0	(5.2)	(2.5)

Note: "n/a" denotes "not appropriate"

Composition and Level of Municipal Long-Term Borrowing by Source and Type of Municipality, 1985

Figure 6-1



Sources

Composition

K E Y	MT = Metro Toronto DC = District Cities P = Province	R = Regions C = Counties	CC = County Cities D = Districts

Regions continued to issue the bulk of new debt, 51.5 per cent of the total, resulting in a significant increase per household from $99 in 1984 to $117 in 1985. The most significant increases occurred for general government and health purposes. County Cities, however, experienced the greatest increase in new debt, measured as both a percentage and a per household basis, from $91 in 1984 to $118 in 1985. The most significant additions occurred in the Cities of London, Kingston, Cornwall, Trenton and Stratford. A high level of new borrowing per household was also maintained in District Cities. The borrowing in these two municipal sectors was mostly to finance new sewer and water projects.

Net Long-Term Debt Outstanding

As of the end of 1985, the total long-term debt outstanding for both municipalities and school boards was approximately $3.3 billion, 13.4 per cent lower than the previous year. Municipal debt accounted for 85.0 per cent of this total. While municipal long-term debt has levelled

Net Long-Term Debt Outstanding by Function — Table 6-2

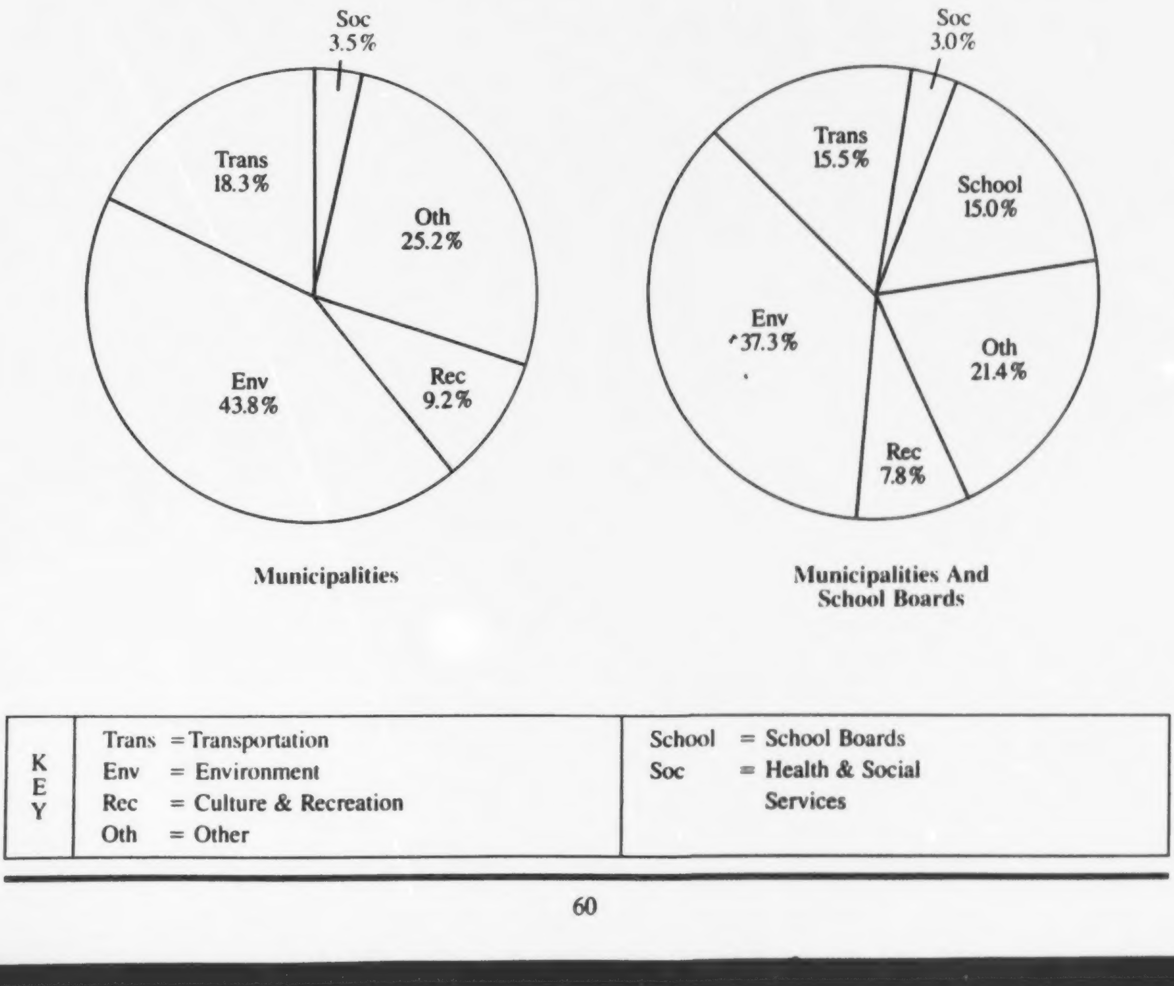
	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
General Government	90	102	13.2	8.4	(0.7)
Protection					
Police	91	92	0.6	(1.3)	10.8
Fire	28	31	8.9	(4.5)	0.4
Other	29	26	(10.3)	(2.0)	(0.2)
Subtotal	148	149	0.1	(2.0)	5.4
Transportation					
Roads	409	411	0.7	(2.8)	(1.1)
Transit	95	98	2.9	1.3	(6.8)
Subtotal	504	509	1.1	(2.0)	(2.6)
Environment					
Sewers	852	809	(5.1)	(1.9)	2.4
Water	383	358	(6.5)	(4.6)	1.0
Solid Waste	56	56	(1.3)	(6.8)	8.4
Subtotal	1,291	1,223	(5.3)	(2.9)	2.1
Health	66	70	6.2	11.5	(4.9)
Social Services	31	28	(7.5)	(2.4)	6.3
Culture & Recreation	266	256	(3.6)	(5.0)	(3.9)
Planning & Development	178	181	1.6	(1.4)	14.8
Tile Drainage	152	148	(2.6)	2.3	14.6
Unconsolidated Boards	122	124	1.6	(7.2)	1.2
Total Local Government					
Municipalities	2,847	2,789	(2.1)	(2.1)	1.2
School Boards	940	493	(47.5)	(8.8)	(5.3)
Total	3,787	3,282	(13.4)	(3.9)	(0.4)

off as evidenced by the consistent level of decreases since 1983, school board debt has substantially decreased since 1977. Two different factors played a role in the school board decreases. First, changes in the capital grants policy in the late 1970's reduced borrowing requirements for capital purposes. Second, the rationalization of school board debt and grant processes, brought about in the 1985 Ontario Budget, reduced the portion of school board debt owing to the Ontario Education Capital Aid Corporation by $437 million. This measure alone accounted for most of the 47.5 per cent decline in school board outstanding debt in 1985.

On a per household basis, municipal debt outstanding has also declined since 1977 from $915 to $816 in 1985. Metro Toronto and Regions have had the greatest success in reducing their outstanding debt. The decrease from $1,239 to $768 per household for Metro during the seven year period is a good example. The other sectors have remained largely unchanged or increased slightly. District Cities were an exception, as their outstanding debt increased substantially from $977 to $1,215 per household largely to finance major sewer and water projects in the Cities of Sault Ste. Marie, Timmins, and North Bay.

The services with the largest outstanding debt continued to be: sewers, roads, water, and cultural and recreational facilities. Collectively, these services accounted for nearly three-quarters of the total debt outstanding. However, significant increases occurred for general government and health purposes in 1985. The increase for general government was mainly due to the debenturing of the costs of the new city hall in the City of Burlington. In the health field, the Region of Hamilton-Wentworth issued $8.1 million for the financing of its contribution towards capital expenditures incurred for local hospital projects.

Composition of Debt Outstanding by Function, 1985 Figure 6-2



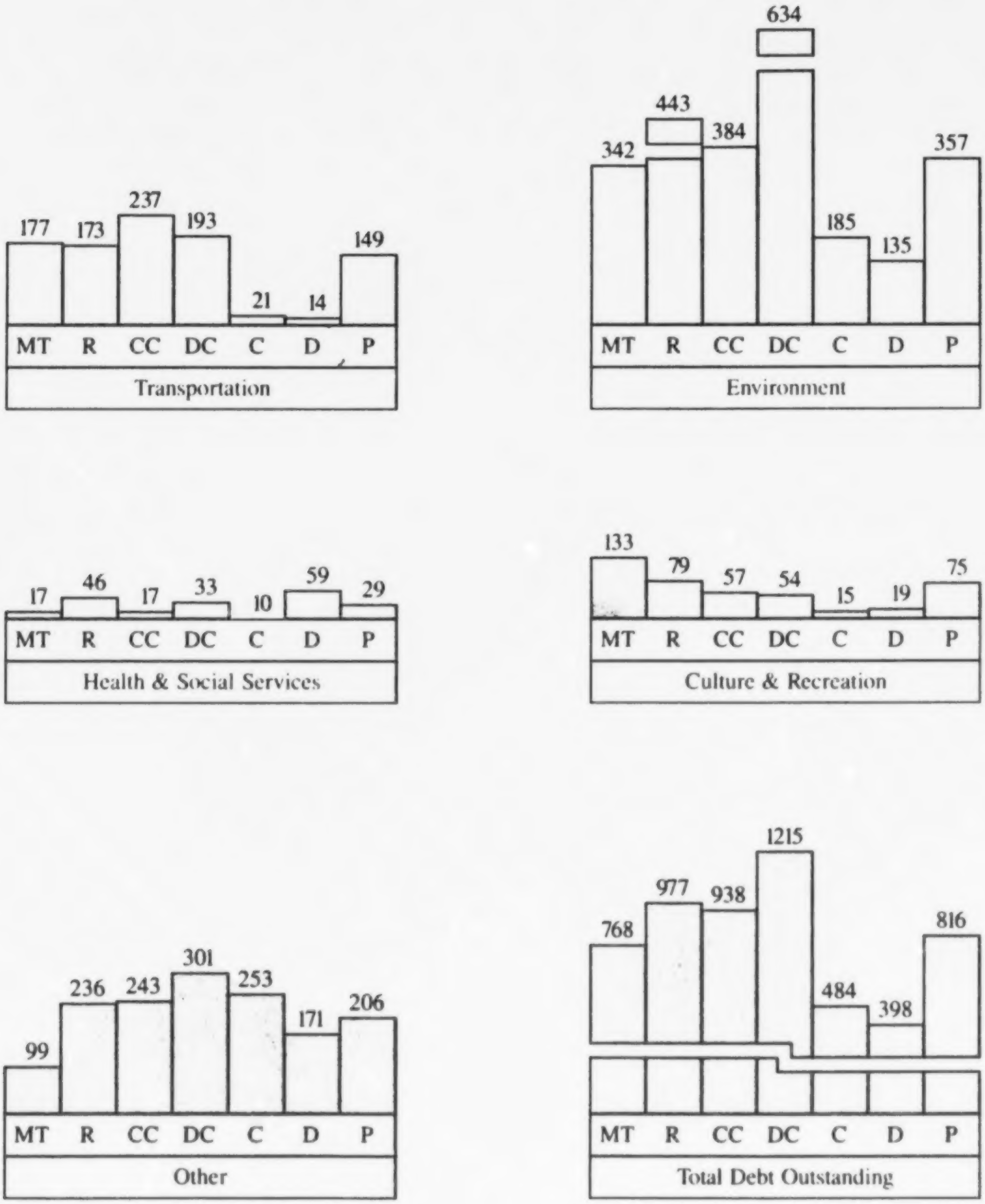
Municipalities

Municipalities And School Boards

KEY

Trans = Transportation
Env = Environment
Rec = Culture & Recreation
Oth = Other
School = School Boards
Soc = Health & Social Services

Municipal Debt Outstanding per Household ($) **Figure 6-3**
by Function and Type of Municipality, 1985

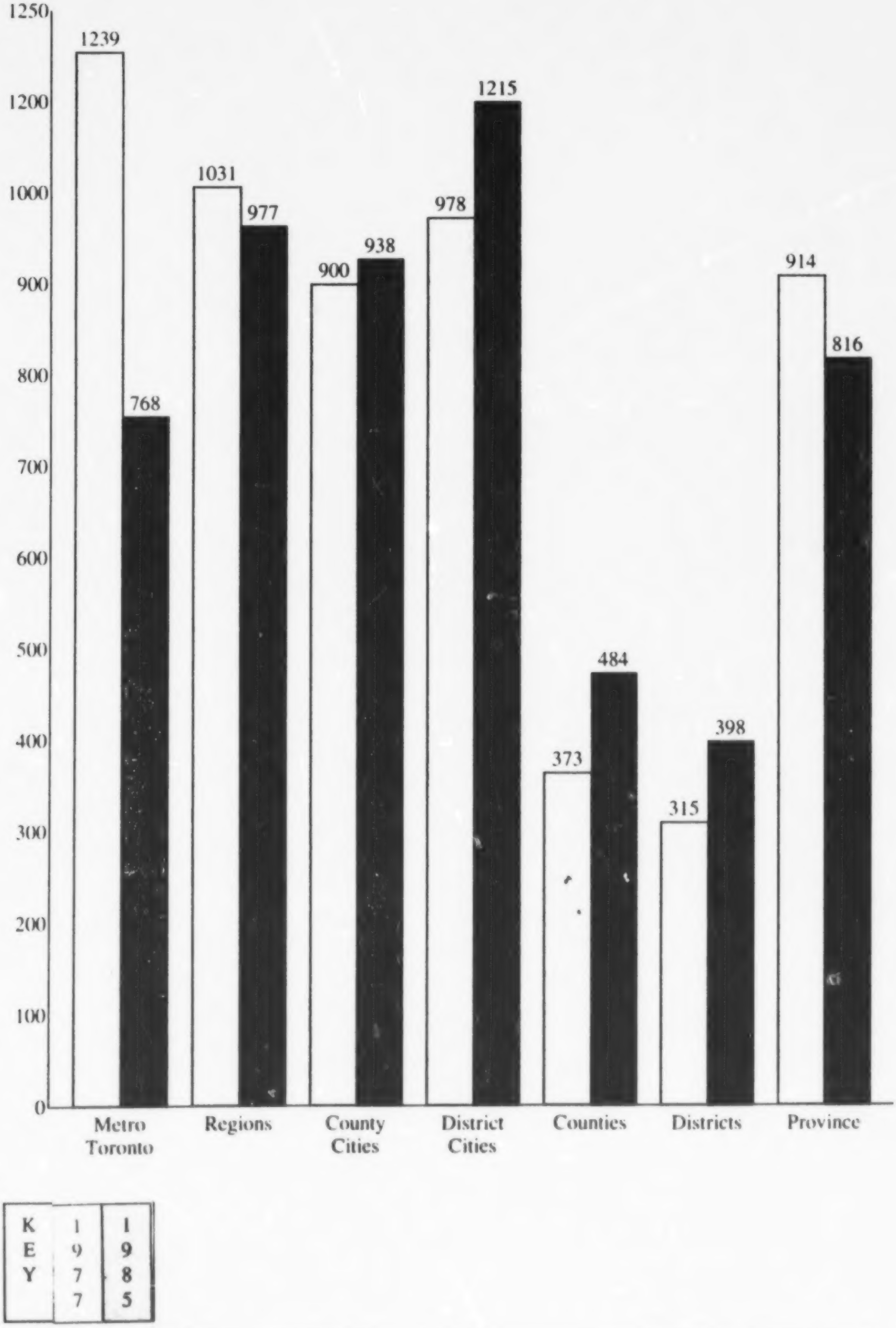


KEY

MT = Metro Toronto
DC = District Cities
P = Province
R = Regions
C = Counties
CC = County Cities
D = Districts

Municipal Debt Outstanding per Household ($)
by Type of Municipality, 1977 and 1985

Figure 6-4



Non-Debt Commitments

In addition to the $4.4 billion in long-term debt outstanding at the end of 1985, municipalities and school boards had other long-term commitments, amounting to approximately $1.8 billion. These commitments included: service charges on provincially owned water and sewer projects operated under servicing agreements by the Province, pension plans, sick pay credit plans, and commitments for future contributions to hospitals and universities.

The Province has constructed and operated water and sewer facilities in about 200 municipalities. At the end of 1985, outstanding commitments totalled $122 million for water facilities and $173 million for sewer facilities compared to $120 million and $162 million respectively, in 1984. These figures do not reflect the decision made in the 1985 Budget to deem a significant portion of the Provincial investment in municipal water and sewer facilities as unrecoverable. The Province's action resulted in approximately $180 million of commitments being written-off during the year, a portion of which will be reflected in the 1986 levels of reported outstanding commitments.

Funding for municipal pensions is provided through the Ontario Municipal Employees' Retirement System (OMERS), a fully funded pension program for all municipal employees. A few municipalities have active but closed-membership pension plans that pre-dated the introduction of OMERS in the 1960's. Total municipal pension fund commitments were $271 million at the end of 1985. Sick pay credit commitments stood at $422 million for municipalities and about $404 million for school boards. Recently, many municipalities switched to sick pay benefit plans provided by insurance companies; and therefore, the accumulated liability for sick leave should not increase as rapidly in future years as it has in the past. However, contributions are likely to continue at current levels since municipal liabilities are presently underfunded. Approximately 27 per cent of this municipal liability is currently covered by reserves and reserve funds set aside for this purpose.

Chapter 7

YEAR-END POSITION

Although municipalities and school boards are required by statute to prepare balanced annual operating budgets, in actual practice, expenditures do not generally match revenues due to unforeseen circumstances. An obvious example is that a severe winter can increase winter control costs over budgeted amounts. The result will be an operating deficit. The capital fund and reserves and reserve funds are not required to have balanced annual budgets. In the case of the capital fund, delays in permanent financing can occur due to incomplete cost information or unfavorable market conditions. Reserves and reserve funds are "savings" accounts which are used as required. For instance, contributions over a number of years to an equipment replacement fund will accumulate until the year the equipment is purchased. At that time, the expenditures should equal the accumulated revenues.

Revenue Fund

At the end of 1985, municipalities and school boards had an accumulated operating surplus of $276 million; the bulk of this, $251 million, was held by municipalities. The municipal year-end balance represented 3.0 per cent of operating revenues. The relative size of these balances is comparable to those of other public sector institutions such as Ontario universities, where the ending balance represented approximately 4 per cent of total general funds.

The overall municipal and school board surpluses decreased $41 million from 1984, a drop of 12.9 per cent. Revenue fund balances for school boards actually declined 34.2 per cent from $38 million to $25 million.

The total municipal revenue fund year-end balance declined by 10.0 per cent in 1985. Since 1977, the accumulated surplus as a portion of revenue fund revenues, has remained fairly constant at approximately 3.0 per cent, indicating that municipalities tend to budget for costs in excess of those realized.

Revenue Fund Balance at End of 1985 Table 7-1

	Beginning of Year Balance	Add Revenues	Less Expenditures	End of Year Balance	Per Cent of Revenues
	$ Million	$ Million	$ Million	$ Million	%
Municipalities					
Metro Toronto	103	2,828	2,847	84	3.0
Regions	84	3,044	3,053	75	2.5
County Cities	24	933	927	30	3.2
District Cities	13	295	297	11	3.7
Counties	47	980	982	45	4.6
Districts	8	254	256	6	2.4
Total Local Government					
Municipalities	279	8,334	8,362	251	3.0
School Boards	38	7,206	7,219	25	0.3
Total	317	15,540	15,581	276	1.8

Note: Revenues and Expenditures include all interfund transfers.

Metro Toronto and Regions accounted for almost two-thirds of the 1985 accumulated revenue fund balance, while Districts accounted for only $6 million or 2.4 per cent of the $251 million year-end balance. Counties continued to have the highest accumulated surplus as a percentage of revenues (4.6 per cent), largely because small municipalities tend to report an accumulated surplus rather than transferring the funds to reserves. As a result, the revenue fund year-end balance for villages and townships in Counties represented 6.2 per cent of current revenues compared to the provincial average of 3.0 per cent. In 1985, all sectors, except County Cities, experienced a reduction in revenue fund balances by year-end.

Capital Fund

Unlike the revenue fund, municipalities and school boards are not required to match capital expenditures with capital revenues in the same year. Quite often, capital projects are not permanently financed until sometime after completion when total costs are known. This often causes substantial year-end differences to occur between the amounts expended and financed.

Municipalities and school boards began 1985 with $10 million of expenditures not permanently financed. This was the lowest amount carried into a new year by local governments since 1977. By the end of 1985, the outstanding balance was eliminated and a $28 million surplus was reported. Although school boards began the year with $18 million in unfinanced expenditures, a $2 million surplus was recorded at the end of 1985. The $26 million year-end municipal capital fund surplus was attributable to the doubling of surplus balances from $39 to $76 million in Regions.

In recent years, municipalities have been experiencing smaller year-end balances in unfinanced capital expenditures. In the late 1970's, unfinanced capital expenditures varied from $100 million to $135 million a year. In the early 1980's, the equivalent amounts had dropped to less than $20 million. All municipalities have followed this trend in recent years. It is interesting to note that Metro Toronto reported a decline in their unexpended funds for the first time in many years.

Capital Fund Position at End of 1985 Table 7-2

	Beginning Of Year Balance	Add Revenues	Less Expenditures	End of Year Balance
	$ Million	$ Million	$ Million	$ Million
Municipalities				
Metro Toronto	39	429	457	11
Regions	39	809	772	76
County Cities	(18)	165	158	(11)
District Cities	(9)	61	68	(16)
Counties	(34)	288	281	(27)
Districts	(8)	88	86	(6)
Total Local Government				
Municipalities	8	1,839	1,821	26
School Boards	(18)	325	305	2
Total	(10)	2,164	2,126	28

Reserves and Reserve Funds

Reserves and reserve funds represent the "savings" of local governments and are generally used to finance capital projects or operating expenditures for which commitments were either made in prior years or relate to current year cash flow.

Total reserves and reserve funds held by municipalities and school boards increased by 11.7 per cent to approximately $2.1 billion in 1985, representing 13.3 per cent of total operating revenues. When comparing these figures to those of the universities in Ontario, it is interesting to note that reserves and reserve funds as a percentage of operating revenues were 14.8 per cent for that sector. Therefore, the ratio of reserves and reserve funds to operating revenues for Ontario's local governments is comparable to that for universities.

Municipal reserves and reserve funds accounted for 88.5 per cent or $1.8 billion of the local government total. Forty-five large municipalities with reserve balances of $7.5 million or more, accounted for almost 80 per cent of the funds held by all municipalities in the province. This indicates that, with the exception of a few large urban centres in southern Ontario, by far the majority of municipalities in the province do not make extensive use of reserves and reserve funds as a financing tool.

In 1985, the portion of reserve funds held by municipalities for the Ontario Home Renewal Plan (OHRP) were excluded and reported as municipal trust funds. These funds were not available for municipal purposes, because they were earmarked as loans to eligible homeowners to help them bring their residences up to municipal health and safety standards. The exclusion of these funds substantially reduced the amounts that have been reported in previous years. For example in 1982 and 1983, OHRP funds amounted to $113 million and $108 million, respectively. It should be noted that Table 7-3 includes OHRP funds in the beginning balances of municipalities, as these figures are the ending balances actually reported by municipalities in their 1984 FIRs.

Since 1977, Regions have had the highest level of reserves and reserve funds. In 1985, this total was over $1 billion. In contrast, Districts recorded the lowest level at $47 million. As a result of the extensive use of lot levies in Regions, the ratio of total reserves and reserve funds to

Reserves and Reserve Funds Balances at End of 1985 — Table 7-3

	Beginning Of Year Balance	Add Revenues	Less Expenditures	End of Year Balance
	$ Million	$ Million	$ Million	$ Million
Municipalities				
Metro Toronto	364	144	114	394
Regions	898	480	365	1,013
County Cities	130	56	54	132
District Cities	51	14	14	51
Counties	202	55	60	197
Districts	58	11	22	47
Total Local Government				
Municipalities	1,703	760	629	1,834
School Boards	235	93	90	238
Total	1,938	853	719	2,072

Note: Beginning of Year Balance includes Ontario Home Renewal Plan reserve funds.
Expenditures include the transfer of Ontario Home Renewal Plan monies to trust funds.

operating revenues was highest in Regions (33.3 per cent) and lowest in Metro Toronto (13.9 per cent) where collection of lot levies occurs largely in the City of Scarborough. The average provincial ratio for all municipalities was 22.0 per cent.

Reserves and reserve funds held by school boards continued to be smaller than those held by municipalities, since school board funds are used mainly as working funds and few reserves are kept for capital needs. In 1985, these funds amounted to $238 million, an increase of only 1.3 per cent.

Position of Reserves and Reserve Funds
at End of 1985

Table 7-4

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
Reserves	701	787	12.4	13.1	15.4
Reserve Funds	920	1,047	13.7	14.1	13.6
Subtotal	1,621	1,834	13.2	13.6	14.3
% of Total Operating Revenues	20.8	22.0			
School Boards					
Reserves	114	119	4.4	11.8	10.0
Reserve Funds	121	119	(1.7)	(3.2)	21.4
Subtotal	235	238	1.3	3.5	14.9
% of Total Operating Revenues	3.5	3.4			
Total Local Government					
Reserves	815	906	11.3	12.7	13.7
Reserve Funds	1,041	1,166	12.0	11.7	14.3
Total	1,856	2,072	11.7	12.2	14.4
% of Total Operating Revenues	12.9	13.5			

Note: Since 1985, monies allocated for the Ontario Home Renewal Plan are reported as trust funds and no longer reported in reserve funds. Prior years' data have been adjusted to reflect current reporting guidelines.

Position of Municipal Reserves and Reserve Funds
by Type of Municipality at End of 1985

Table 7-5

	Metro Toronto	Regions	County Cities	District Cities	Counties	Districts	Province
	$ Million	$ Million	$ Million	$ Million	$ Million	$ Million	$ Million
Reserves	227	322	64	13	130	31	787
Reserve Funds	167	691	68	38	67	16	1,047
Total	394	1,013	132	51	197	47	1,834
As Per Cent of Own Current Revenues (%)							
Total	13.9	33.3	14.1	17.3	20.1	18.5	22.0

Tax Collection and Arrears

The tax collection record of a municipality is a key financial management indicator. It measures a municipality's ability to collect taxes as well as the ability and willingness of its ratepayers to meet their property tax responsibilities. Chronic or rapid increases in tax arrears may seriously affect a municipality's cash flow situation and may result in costly short-term borrowing to meet day-to-day operating expenses.

Total taxes levied amounted to over $7 billion in 1985, an increase of 8.3 per cent over 1984. An additional $56 million was added in both years for penalties and interest on delinquent taxes. Thus, total taxes collectable amounted to $7.1 billion in 1985 compared to $6.6 billion in 1984. Increases in property taxes levied in recent years continue to be below the average rates that prevailed from 1977 to 1983.

The amount of taxes uncollected at the end of 1985 was $366 million, a decrease of $20 million or 5.2 per cent over the comparable 1984 figure.

1985 Local Government Tax Roll — Table 7-6

	1984	1985	1985/84	1984/83	1983/77 Annual
	$ Million	$ Million	%	%	%
Taxes Uncollected At Beginning of Year	406	386	(4.8)	(1.6)	9.7
Amounts Added To					
Tax Billings	6,338	6,852	8.1	9.2	10.8
Sewer Charges	204	232	13.7	16.6	20.6
Total Taxes Levied	6,542	7,084	8.3	9.4	11.1
Penalties & Interest	56	56	0.0	3.4	14.7
Total	6,598	7,140	8.2	9.3	11.0
Reductions					
Current Year Taxes	6,241	6,795	8.9	10.2	11.3
Previous Years' Taxes	233	216	(7.2)	(0.4)	11.0
Penalties & Interest	50	51	0.4	(5.6)	18.6
Discounts & Adjustments	94	97	2.8	3.0	12.1
Total	6,618	7,159	7.6	9.5	11.3
Taxes Uncollected At Year End					
Current Year	250	239	(4.2)	(4.6)	7.5
Previous Year	71	65	(9.4)	(8.1)	13.3
Prior Years'	33	34	2.3	(0.0)	15.4
Penalties & Interest	32	28	(12.5)	(3.0)	18.5
Total	386	366	(5.2)	(4.9)	9.7

Notes: Sewer Charges refer to amounts collected on water bills.

Discounts and Adjustments figures include credits and refunds.

The level of municipalities' tax collections as a percentage of the amounts levied in 1985 (101.1 per cent) were similar to those achieved in 1984 and 1983. The noticeable difference between these years is that current collections as a per cent of the levy have been increasing while prior years' collections have been decreasing. In 1985, current year collections were 96.7 per cent of the levy, up from 94.8 per cent in 1982. Conversely, prior years' collections represented 4.4 per cent of the levy down from 5.4 per cent in 1983. As current year collections have increased, the remaining uncollected amounts are lower implying that smaller amounts will remain to be collected in the following year.

Arrears of taxes at the end of 1985 amounted to 5.2 per cent of the current levy, down from 5.9 per cent in 1984. The share of current year tax arrears continued to decline from 5.6 per cent in 1981 to 3.8 per cent in 1985. Likewise, prior years' arrears as a per cent of the levy were down from 1.9 per cent in 1982 to 1.4 per cent in 1985.

On a per household basis, total tax arrears for 1985 ($107) were comparable to 1981 ($109). The higher per household tax arrears in 1982 and 1983 of $124 and $122, respectively, can be attributed to the correspondingly large amounts of uncollected taxes ($412 and $406 million, respectively) remaining at year-end.

Composition and Level of Tax Collections and Arrears

Table 7-7

	1981	1982	1983	1984	1985
Collections As Per Cent Of Levy (%)					
Current Year	94.9	94.8	95.6	96.1	96.7
Prior Years	5.0	5.2	5.4	5.0	4.4
Total	99.9	100.0	101.0	101.1	101.1
Arrears As Per Cent of Levy (%)					
Current Year	5.6	5.6	4.9	4.3	3.8
Prior Years	1.8	1.9	1.9	1.6	1.4
Total	7.4	7.5	6.8	5.9	5.2
Arrears Per Household ($)					
Current Year	83	93	89	84	78
Prior Years	26	31	33	31	29
Total	109	124	122	115	107

Notes: The figures for Current Year Collections and Arrears include Penalties and Interest.
The figures for Prior Years' Collections include Discounts and Adjustments.

The level of tax collections varied significantly among the six sectors in 1985. Overall, levels of collection were fairly consistent varying from 100.7 per cent of the levy in Metro Toronto to 101.8 per cent in County Cities. Current collections were considerably lower in Counties (94.7 per cent) and Districts (94.2 per cent) while non-current collections were much higher, 6.8 and 7.4 per cent, respectively. This reflects late tax due dates in many rural municipalities which results in delayed collections.

Tax arrears are precisely the inverse of collections. Thus, it is not surprising that total arrears as a percentage of the levy were highest in Counties (10.5 per cent) and Districts (10.6 per cent), the sectors with the lowest levels of current collections. Current year arrears as a percentage of the levy, were considerably higher in these two sectors (7.4 per cent and 7.1 per cent); again, in part due to the lateness of current year collections.

As a result, arrears per household were highest in Counties and Districts. Both sectors reported arrears per household of $127, well above the provincial total of $107 per household. All sectors, except Counties, experienced lower arrears per household in 1985 than in 1984. The largest decrease was found in County Cities where arrears per household were $113 in 1984 and $97 in 1985, a decrease of $16. The improvement in the level of arrears reflects the general improvement in the economic conditions in the province.

Composition and Level of Tax Collections and Arrears by Type of Municipality, 1985

Table 7-8

	Metro Toronto	Regions	County Cities	District Cities	Counties	Districts
Collections As Per Cent Of Levy (%)						
Current Year	97.2	96.7	96.8	97.0	94.7	94.2
Prior Years'	3.5	4.3	5.0	4.4	6.8	7.4
Total - 1985	100.7	101.0	101.8	101.4	101.5	101.6
- 1984	100.6	101.5	102.1	101.2	101.8	100.7
Arrears As Per Cent Of Levy (%)						
Current Year	2.8	3.4	3.9	3.5	7.4	7.1
Prior Years'	1.0	1.2	1.5	1.2	3.1	3.5
Total - 1985	3.8	4.6	5.4	4.7	10.5	10.6
- 1984	4.4	5.2	6.9	5.6	11.3	11.4
Arrears Per Household ($)						
Current Year	85	71	70	62	90	85
Prior Years'	30	24	27	21	37	42
Total - 1985	115	95	97	83	127	127
- 1984	123	103	113	94	127	129

Notes: The figures for Current Year Collections and Arrears include Penalties and Interest.
The figures for Prior Years' Collections include Discounts and Adjustments.

APPENDICES

Appendix A: Detailed Municipal Financial Data by Upper Tier and District Classification

Appendix B: Detailed Financial Data by Municipal Status

Appendix C: Detailed Financial Data by Population Ranges

Appendix D: Average Household Income by Type of Municipality, 1978-1985

Appendix E: Classification of Municipal Services by Functional Category

Appendix A

Detailed Municipal Financial Data by Upper Tier and District Classification

Table 1: 1985 Enumerated Population
Table 2: Households and Hectarage
Table 3: Assessment
Table 4: Property Taxation
Table 5: Revenue Fund Revenues
Table 6: Revenue Fund Expenditures by Function
Table 7: Revenue Fund Expenditures by Object
Table 8: Capital Fund Revenues
Table 9: Capital Fund Expenditures and Transfers
Table 10: Year-End Position

Note: Figures may vary slightly from those in the text due to rounding.

Households and Hectarage Table 2

	Households			Hectares	
	Total	Per Cent Permanent	Population to Household Ratio	Total	Population per Hectare
	000	%		000	
Metropolitan Toronto	842	100.0	2.6	64	33.7
Regions					
Durham R	106	98.1	3.0	242	1.3
Haldimand - Norfolk R	36	88.9	2.5	283	.3
Halton R	88	100.0	3.0	98	2.7
Hamilton - Wentworth R	159	100.0	2.6	112	3.8
Niagara R	140	97.9	2.6	180	2.1
Ottawa - Carleton R	230	99.6	2.6	270	2.2
Peel R	182	100.0	3.1	126	4.5
Sudbury R	56	98.2	2.8	279	.6
Waterloo R	116	100.0	2.8	134	2.4
York R	99	97.0	3.3	172	1.9
Muskoka D	35	42.9	1.1	382	.1
Oxford Co	30	100.0	2.8	196	.4
Total	1,278	97.3	2.8	2,474	1.4
Counties					
Brant Co	37	100.0	2.7	92	1.1
Bruce Co	31	71.0	1.9	394	.1
Dufferin Co	12	91.7	2.7	149	.2
Elgin Co	26	96.2	2.7	188	.4
Essex Co	119	97.5	2.7	186	1.7
Frontenac Co	50	86.0	2.4	382	.3
Grey Co	34	85.3	2.2	450	.2
Haliburton Co	17	29.4	.7	452	negl.
Hastings Co	45	86.7	2.4	587	.2
Huron Co	23	87.0	2.4	340	.2
Kent Co	40	97.5	2.6	248	.4
Lambton Co	48	93.8	2.5	283	.4
Lanark Co	22	81.8	2.2	294	.2
Leeds & Grenville Co	37	83.8	2.2	339	.2
Lennox and Addington Co	14	85.7	2.4	284	.1
Middlesex Co	130	100.0	2.6	329	1.0
Northumberland Co	28	85.7	2.4	209	.3
Perth Co	24	100.0	2.8	219	.3
Peterborough Co	50	76.0	2.1	394	.3
Prescott and Russell Co	19	100.0	3.0	200	.3
Prince Edward Co	10	80.0	2.2	105	.2
Renfrew Co	36	83.3	2.4	764	.1
Simcoe Co	100	81.0	2.3	480	.5
Stormont, Dundas & Glengarry Co	38	97.4	2.7	329	.3
Victoria Co	27	74.1	1.9	307	.2
Wellington Co	50	98.0	2.8	266	.5
Total	1,068	89.2	2.4	8,270	.3
Districts					
Algoma D	48	93.8	2.6	364	.3
Cochrane D	32	96.9	2.7	811	.1
Kenora D	15	93.3	2.4	166	.2
Manitoulin D	5	60.0	1.4	165	negl.
Nipissing D	28	92.9	2.6	273	.3
Parry Sound D	23	47.8	1.3	499	.1
Rainy River D	8	100.0	2.5	238	.1
Sudbury D	7	85.7	2.6	151	.1
Thunder Bay D	54	96.3	2.7	382	.4
Timiskaming D	15	93.3	2.5	320	.1
Total	233	89.4	2.5	3,369	.2
PROVINCIAL TOTAL	3,421	94.9	2.6	14,177	.6

Assessment Table 3

	Equalized	Residential Portion	Growth	Equalized per Household
	$000	%	%	$
Metropolitan Toronto	96,980,581	54.4	1.5	115,179
Regions				
Durham R	9,229,008	74.1	3.2	87,066
Haldimand - Norfolk R	2,989,616	75.0	.4	83,045
Halton R	9,492,610	73.4	2.2	107,871
Hamilton - Wentworth R	10,891,922	63.1	1.4	68,503
Niagara R	9,125,442	66.9	.8	65,182
Ottawa - Carleton R	20,265,503	71.4	4.9	88,111
Peel R	22,222,231	67.7	3.2	122,100
Sudbury R	3,443,075	62.0	.7	61,483
Waterloo R	8,578,699	64.9	2.0	73,954
York R	14,676,397	74.5	6.7	148,246
Muskoka D	2,557,429	87.0	1.8	73,069
Oxford Co	2,570,457	69.9	.5	85,682
Total	116,042,389	70.0	3.0	90,871
Counties				
Brant Co	2,587,748	67.7	2.4	69,939
Bruce Co	1,852,769	89.4	1.2	59,767
Dufferin Co	988,345	84.9	.5	82,362
Elgin Co	1,956,224	72.8	1.9	75,239
Essex Co	7,458,309	67.9	1.0	62,675
Frontenac Co	2,854,691	72.2	2.6	57,094
Grey Co	2,236,156	80.4	.8	65,769
Haliburton Co	812,687	91.6	1.3	47,805
Hastings Co	2,327,676	71.4	1.6	51,726
Huron Co	1,869,884	85.2	.7	81,299
Kent Co	3,215,077	73.4	.7	80,377
Lambton Co	4,049,869	66.3	.8	84,372
Lanark Co	1,140,040	77.4	2.4	51,820
Leeds & Grenville Co	2,075,904	69.6	1.7	56,106
Lennox and Addington Co	762,485	73.3	.9	54,463
Middlesex Co	9,274,780	70.7	1.3	71,344
Northumberland Co	1,660,651	77.0	1.3	59,309
Perth Co	1,957,553	76.3	1.7	81,565
Peterborough Co	5,253,084	86.5	1.3	105,062
Prescott and Russell Co	1,215,033	80.5	3.2	63,949
Prince Edward Co	545,235	84.1	1.1	54,524
Renfrew Co	1,809,607	70.6	1.9	50,267
Simcoe Co	7,241,088	77.6	.9	72,411
Stormont, Dundas & Glengarry Co	2,353,604	66.8	2.9	61,937
Victoria Co	1,671,899	87.9	1.6	61,922
Wellington Co	3,855,549	74.3	2.5	77,111
Total	73,025,948	74.8	1.4	68,440
Districts				
Algoma D	3,375,905	61.0	.9	70,331
Cochrane D	1,998,797	52.4	1.5	62,462
Kenora D	1,040,950	48.3	2.3	69,397
Manitoulin D	229,891	85.0	2.0	45,978
Nipissing D	1,560,815	63.8	1.1	55,743
Parry Sound D	1,248,744	87.9	.9	54,293
Rainy River D	412,806	57.8	1.2	51,601
Sudbury D	373,171	56.1	1.8	53,310
Thunder Bay D	4,162,608	52.9	.3	77,085
Timiskaming D	620,440	64.3	1.7	41,363
Total	15,024,125	59.6	1.0	63,932
PROVINCIAL TOTAL	301,073,042	65.6	2.0	88,007

Note: The "growth" figures represent the percentage increase in real property assessment during the year.

Property Taxation Table 4

	Residential and Farm	Commercial Industrial and Business	Special Charges	Sewer Surcharge on Direct Water Billings	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	560,997	592,579	24,883	74,316	1,252,775
Regions					
Durham R	60,770	28,048	4,045	14,946	107,809
Haldimand - Norfolk R	16,602	7,035	1,312	3,359	28,308
Halton R	55,418	24,780	3,529	15,039	98,766
Hamilton - Wentworth R	93,768	71,228	4,557	20,323	189,876
Niagara R	81,197	51,981	5,460	4,218	142,856
Ottawa - Carleton R	157,934	84,423	16,659	13,578	272,594
Peel R	103,945	61,618	5,152	28,199	198,914
Sudbury R	26,942	22,536	2,665	0	52,143
Waterloo R	59,418	39,719	3,892	9,797	112,826
York R	57,555	23,776	6,109	4,559	91,999
Muskoka D	10,930	2,425	898	833	15,086
Oxford Co	16,333	10,959	1,534	966	29,792
Total	740,812	428,528	55,812	115,817	1,340,969
Counties					
Brant Co	18,674	11,964	1,362	1,655	33,655
Bruce Co	11,979	2,170	1,883	647	16,679
Dufferin Co	5,376	1,796	963	191	8,326
Elgin Co	10,990	5,926	1,308	325	18,549
Essex Co	65,942	46,999	6,663	2,282	121,886
Frontenac Co	18,814	9,375	2,350	900	31,439
Grey Co	13,063	5,880	1,103	1,478	21,524
Haliburton Co	2,850	306	275	109	3,540
Hastings Co	14,479	9,204	1,302	4,013	28,998
Huron Co	10,071	3,051	681	1,054	14,857
Kent Co	18,304	11,264	3,428	1,898	34,894
Lambton Co	22,053	15,337	3,215	1,435	42,040
Lanark Co	6,171	3,045	785	364	10,365
Leeds & Grenville Co	10,497	8,461	994	611	20,563
Lennox and Addington Co	3,556	1,750	390	525	6,221
Middlesex Co	60,801	33,247	4,902	274	99,224
Northumberland Co	8,599	4,412	908	906	14,825
Perth Co	10,550	5,927	862	1,329	18,668
Peterborough Co	18,522	9,781	1,562	1,585	31,450
Prescott and Russell Co	7,943	2,892	1,526	976	13,337
Prince Edward Co	2,645	832	249	121	3,847
Renfrew Co	9,417	6,404	1,488	1,478	18,787
Simcoe Co	37,161	18,577	4,421	3,653	63,812
Stormont, Dundas & Glengarry Co	14,440	10,801	1,868	1,281	28,390
Victoria Co	7,965	2,148	666	438	11,217
Wellington Co	22,372	10,973	3,084	2,996	39,425
Total	433,234	242,522	48,238	32,524	756,518
Districts					
Algoma D	20,363	16,847	1,984	2,876	42,070
Cochrane D	10,416	11,504	1,096	782	23,798
Kenora D	5,162	7,026	810	766	13,764
Manitoulin D	1,064	246	98	113	1,521
Nipissing D	9,656	6,755	977	2,601	19,989
Parry Sound D	5,001	1,196	476	433	7,106
Rainy River D	2,776	3,013	602	311	6,702
Sudbury D	1,841	1,937	218	156	4,152
Thunder Bay D	23,605	26,299	1,312	532	51,748
Timiskaming D	4,682	3,050	949	203	8,884
Total	84,566	77,873	8,522	8,773	179,734
PROVINCIAL TOTAL	1,819,609	1,341,502	137,455	231,430	3,529,996

Revenue Fund Revenues **Table 5**

	Property Taxation	Ontario Grants Unconditional	Ontario Grants Conditional	Ontario Grants Total
	$000	$000	$000	$000
Metropolitan Toronto	1,252,775	165,357	460,066	625,423
Regions				
Durham R	107,809	21,742	44,894	66,636
Haldimand - Norfolk R	28,309	6,049	17,758	23,807
Halton R	98,766	16,047	30,047	46,094
Hamilton - Wentworth R	189,876	37,949	75,573	113,522
Niagara R	142,856	34,281	59,759	94,040
Ottawa - Carleton R	272,593	47,536	150,681	198,217
Peel R	198,914	27,858	58,847	86,705
Sudbury R	52,143	31,568	34,410	65,978
Waterloo R	112,827	24,905	49,099	74,004
York R	92,000	16,019	28,635	44,654
Muskoka D	15,086	2,922	10,982	13,904
Oxford Co	29,793	5,983	12,464	18,447
Total	1,340,972	272,859	573,149	846,008
Counties				
Brant Co	33,656	8,789	20,163	28,952
Bruce Co	16,683	5,759	12,643	18,402
Dufferin Co	8,329	1,796	5,351	7,147
Elgin Co	18,552	5,468	12,074	17,542
Essex Co	121,918	25,347	49,350	74,697
Frontenac Co	31,438	9,370	20,107	29,477
Grey Co	21,527	5,601	15,916	21,517
Haliburton Co	3,539	1,201	4,531	5,732
Hastings Co	29,104	9,282	24,373	33,655
Huron Co	14,857	4,889	14,224	19,113
Kent Co	34,925	9,909	15,539	25,448
Lambton Co	42,039	7,727	18,803	26,530
Lanark Co	10,372	4,352	10,807	15,159
Leeds & Grenville Co	20,572	5,982	14,032	20,014
Lennox and Addington Co	6,346	2,093	7,239	9,332
Middlesex Co	99,225	25,676	53,028	78,704
Northumberland Co	14,828	4,083	12,444	16,527
Perth Co	18,688	5,238	9,628	14,866
Peterborough Co	31,456	8,367	18,208	26,575
Prescott and Russell Co	13,343	4,637	11,381	16,018
Prince Edward Co	3,847	1,653	3,421	5,074
Renfrew Co	18,805	7,047	18,135	25,182
Simcoe Co	63,671	14,997	29,290	44,287
Stormont, Dundas & Glengarry Co	28,390	9,382	23,330	32,712
Victoria Co	11,219	3,308	7,793	11,101
Wellington Co	39,437	8,795	23,298	32,093
Total	756,766	200,748	455,108	655,856
Districts				
Algoma D	42,070	23,327	29,763	53,090
Cochrane D	23,797	16,763	20,285	37,048
Kenora D	13,764	7,099	12,485	19,584
Manitoulin D	1,521	1,146	2,371	3,517
Nipissing D	19,989	13,823	15,166	28,989
Parry Sound D	7,107	4,647	7,324	11,971
Rainy River D	6,702	4,324	5,642	9,966
Sudbury D	4,152	2,777	2,322	5,099
Thunder Bay D	51,749	30,054	33,403	63,457
Timiskaming D	8,885	8,455	7,440	15,895
Total	179,736	112,415	136,201	248,616
PROVINCIAL TOTAL	3,530,249	751,379	1,624,524	2,375,903

Revenue Fund Revenues

Table 5
(Cont.)

	Payments in Lieu of Taxes		
	Ontario	Other	Total
	$000	$000	$000
Metropolitan Toronto	61,780	41,334	103,114
Regions			
Durham R	4,966	1,360	6,326
Haldimand - Norfolk R	1,117	336	1,453
Halton R	1,591	1,224	2,815
Hamilton - Wentworth R	7,444	2,654	10,098
Niagara R	5,681	3,460	9,141
Ottawa - Carleton R	10,028	82,114	92,142
Peel R	4,113	7,063	11,176
Sudbury R	1,832	1,044	2,876
Waterloo R	3,387	1,428	4,815
York R	997	775	1,772
Muskoka D	222	82	304
Oxford Co	359	282	641
Total	41,737	101,822	143,559
Counties			
Brant Co	556	456	1,012
Bruce Co	691	117	808
Dufferin Co	294	23	317
Elgin Co	622	130	752
Essex Co	2,983	2,894	5,877
Frontenac Co	1,774	3,655	5,429
Grey Co	522	404	926
Haliburton Co	179	12	191
Hastings Co	1,204	764	1,968
Huron Co	346	96	442
Kent Co	840	412	1,252
Lambton Co	1,152	560	1,712
Lanark Co	308	316	624
Leeds & Grenville Co	454	600	1,054
Lennox and Addington Co	343	543	886
Middlesex Co	3,958	2,365	6,323
Northumberland Co	692	1,144	1,836
Perth Co	323	206	529
Peterborough Co	798	793	1,591
Prescott and Russell Co	273	90	363
Prince Edward Co	104	75	179
Renfrew Co	1,175	1,754	2,929
Simcoe Co	1,501	986	2,487
Stormont, Dundas & Glengarry Co	1,255	2,483	3,738
Victoria Co	388	130	518
Wellington Co	1,253	397	1,650
Total	23,988	21,405	45,393
Districts			
Algoma D	776	1,353	2,129
Cochrane D	916	351	1,267
Kenora D	479	476	955
Manitoulin D	49	17	66
Nipissing D	950	904	1,854
Parry Sound D	159	45	204
Rainy River D	426	60	486
Sudbury D	106	29	135
Thunder Bay D	2,344	1,958	4,302
Timiskaming D	832	122	954
Total	7,037	5,315	12,352
PROVINCIAL TOTAL	134,542	169,876	304,418

Revenue Fund Revenues

Table 5
(Cont.)

	User Fees				
	Transit	Water	Homes for Aged	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	338,840	123,194	23,175	175,889	661,098
Regions					
Durham R	3,955	12,574	6,333	15,388	38,250
Haldimand - Norfolk R	0	3,375	3,317	4,369	11,061
Halton R	3,132	14,055	2,757	13,841	33,785
Hamilton - Wentworth R	23,494	18,452	4,985	18,993	65,924
Niagara R	5,031	20,682	7,766	13,430	46,909
Ottawa - Carleton R	53,346	32,757	5,046	30,928	122,077
Peel R	13,413	30,960	4,986	31,894	81,253
Sudbury R	2,373	7,153	2,413	6,085	18,024
Waterloo R	7,130	12,855	2,382	19,510	41,877
York R	2,175	15,406	1,623	13,514	32,718
Muskoka D	0	1,246	858	2,481	4,585
Oxford Co	245	3,032	2,366	4,731	10,374
Total	114,294	172,547	44,832	175,164	506,837
Counties					
Brant Co	1,342	4,886	2,962	5,137	14,327
Bruce Co	0	1,405	2,185	4,176	7,766
Dufferin Co	0	207	1,399	1,600	3,206
Elgin Co	277	2,976	3,302	3,432	9,987
Essex Co	6,272	14,552	4,523	19,384	44,731
Frontenac Co	2,107	4,358	2,467	5,976	14,908
Grey Co	205	2,324	2,218	4,345	9,092
Haliburton Co	0	65	508	466	1,039
Hastings Co	656	4,284	2,255	4,231	11,426
Huron Co	0	1,809	2,457	6,742	11,008
Kent Co	393	6,003	2,573	7,082	16,051
Lambton Co	860	7,848	3,334	8,782	20,824
Lanark Co	0	1,735	2,415	2,650	6,800
Leeds & Grenville Co	129	2,776	2,351	3,400	8,656
Lennox and Addington Co	0	792	1,310	1,297	3,399
Middlesex Co	12,470	16,675	1,791	17,211	48,147
Northumberland Co	69	2,771	1,277	3,554	7,671
Perth Co	418	1,684	1,351	4,665	8,118
Peterborough Co	1,363	4,332	2,054	5,982	13,731
Prescott and Russell Co	0	1,557	1,144	4,514	7,215
Prince Edward Co	0	586	663	792	2,041
Renfrew Co	142	2,978	3,520	3,093	9,733
Simcoe Co	1,215	7,576	3,463	8,246	20,500
Stormont, Dundas & Glengarry Co	1,870	4,170	1,202	8,372	15,614
Victoria Co	151	1,237	1,304	2,393	5,085
Wellington Co	2,472	4,245	1,346	8,250	16,313
Total	32,411	103,831	55,374	145,772	337,388
Districts					
Algoma D	1,833	4,886	2,527	5,612	14,858
Cochrane D	1,026	3,440	2,464	4,037	10,967
Kenora D	6	2,062	1,532	2,947	6,547
Manitoulin D	0	171	533	526	1,230
Nipissing D	1,414	2,603	2,664	3,821	10,502
Parry Sound D	0	587	1,289	1,299	3,175
Rainy River D	26	853	1,318	2,113	4,310
Sudbury D	0	476	229	857	1,562
Thunder Bay D	2,869	7,254	5,399	7,771	23,293
Timiskaming D	0	1,165	596	2,231	3,992
Total	7,174	23,497	18,551	31,214	80,436
PROVINCIAL TOTAL	492,719	423,069	141,932	528,039	1,585,759

Revenue Fund Revenues

Table 5
(Concluded)

	Other Revenues	Total Revenues
	$000	$000
Metropolitan Toronto	185,538	2,827,948
Regions		
Durham R	18,728	237,749
Haldimand - Norfolk R	4,321	68,952
Halton R	12,969	194,429
Hamilton - Wentworth R	25,248	404,667
Niagara R	14,071	307,017
Ottawa - Carleton R	45,195	730,225
Peel R	30,415	408,462
Sudbury R	9,194	148,214
Waterloo R	19,742	253,265
York R	20,385	191,529
Muskoka D	1,564	35,442
Oxford Co	4,128	63,382
Total	205,960	3,043,333
Counties		
Brant Co	7,383	85,329
Bruce Co	2,717	46,376
Dufferin Co	1,414	20,414
Elgin Co	2,489	49,321
Essex Co	21,418	268,640
Frontenac Co	6,096	87,348
Grey Co	2,283	55,345
Haliburton Co	929	11,390
Hastings Co	5,710	81,863
Huron Co	2,082	47,501
Kent Co	3,036	80,711
Lambton Co	5,720	96,824
Lanark Co	1,942	34,897
Leeds & Grenville Co	3,209	53,504
Lennox and Addington Co	1,756	21,719
Middlesex Co	10,090	242,489
Northumberland Co	2,653	43,515
Perth Co	1,873	44,075
Peterborough Co	3,062	76,415
Prescott and Russell Co	1,801	38,740
Prince Edward Co	552	11,693
Renfrew Co	3,465	60,114
Simcoe Co	14,064	145,008
Stormont, Dundas & Glengarry Co	5,805	86,265
Victoria Co	1,574	29,498
Wellington Co	4,309	93,803
Total	117,432	1,912,797
Districts		
Algoma D	4,486	116,635
Cochrane D	3,964	77,043
Kenora D	4,283	45,132
Manitoulin D	261	6,596
Nipissing D	2,763	64,097
Parry Sound D	1,263	23,720
Rainy River D	1,407	22,870
Sudbury D	725	11,671
Thunder Bay D	6,294	149,095
Timiskaming D	1,915	31,641
Total	27,361	548,500
PROVINCIAL TOTAL	536,291	8,332,578

Revenue Fund Expenditures by Function

Table 6

	General Government	Protection to Persons and Property			
		Fire	Police	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	248,870	152,802	349,811	47,260	549,873
Regions					
Durham R	24,074	16,290	23,859	5,237	45,386
Haldimand - Norfolk R	7,681	2,022	4,738	2,120	8,880
Halton R	19,260	11,198	20,205	5,948	37,351
Hamilton - Wentworth R	35,171	23,209	40,749	7,986	71,944
Niagara R	28,028	18,122	34,187	4,543	56,852
Ottawa - Carleton R	80,462	41,393	57,645	11,282	110,320
Peel R	44,734	27,622	47,713	11,223	86,558
Sudbury R	22,559	6,781	13,235	2,191	22,207
Waterloo R	27,930	19,494	27,271	7,296	54,061
York R	19,088	12,014	21,412	6,648	40,074
Muskoka D	4,075	929	4	397	1,330
Oxford Co	7,943	3,024	4,467	814	8,305
Total	321,005	182,098	295,485	65,685	543,268
Counties					
Brant Co	9,814	5,351	7,429	2,274	15,054
Bruce Co	5,731	1,246	2,069	1,795	5,110
Dufferin Co	2,339	447	1,482	512	2,441
Elgin Co	4,452	2,696	3,090	1,207	6,993
Essex Co	30,614	14,869	27,280	4,629	46,778
Frontenac Co	8,839	5,794	7,349	1,517	14,660
Grey Co	5,540	2,219	3,024	2,051	7,294
Haliburton Co	1,736	224	0	218	442
Hastings Co	6,509	4,553	6,764	1,791	13,108
Huron Co	5,273	940	1,695	1,494	4,129
Kent Co	8,553	4,062	5,890	2,417	12,369
Lambton Co	10,099	5,692	6,973	2,129	14,794
Lanark Co	4,116	974	1,853	489	3,316
Leeds & Grenville Co	5,614	2,812	3,330	884	7,026
Lennox and Addington Co	2,807	601	471	598	1,670
Middlesex Co	24,272	16,169	21,585	4,474	42,228
Northumberland Co	4,911	1,299	1,950	1,696	4,945
Perth Co	4,450	2,343	3,454	1,103	6,900
Peterborough Co	11,652	5,512	5,908	1,594	13,014
Prescott and Russell Co	5,573	1,021	836	599	2,456
Prince Edward Co	1,561	488	419	372	1,279
Renfrew Co	6,737	2,822	2,806	380	6,008
Simcoe Co	17,320	7,167	10,796	3,593	21,556
Stormont, Dundas & Glengarry Co	7,121	3,486	4,676	1,713	9,875
Victoria Co	4,031	1,273	1,079	888	3,240
Wellington Co	7,572	6,200	8,016	3,100	17,316
Total	207,236	100,260	140,224	43,517	284,001
Districts					
Algoma D	9,453	6,180	9,628	3,417	19,225
Cochrane D	6,280	3,942	5,216	1,980	11,138
Kenora D	4,326	1,396	2,299	232	3,927
Manitoulin D	973	132	0	50	182
Nipissing D	7,293	4,379	5,821	1,275	11,475
Parry Sound D	3,508	848	474	332	1,654
Rainy River D	2,592	693	1,822	96	2,611
Sudbury D	1,963	390	591	69	1,050
Thunder Bay D	12,072	11,752	13,236	3,905	28,893
Timiskaming D	3,855	1,395	1,606	325	3,326
Total	52,315	31,107	40,693	11,681	83,481
PROVINCIAL TOTAL	829,426	466,267	826,213	168,143	1,460,623

Revenue Fund Expenditures by Function

Table 6
(Cont.)

	Transportation Services			
	Roads	Transit	Other	Total
	$000	$000	$000	$000
Metropolitan Toronto	207,445	502,958	38,084	748,487
Regions				
Durham R	34,759	7,464	5,705	47,928
Haldimand - Norfolk R	15,167	0	644	15,811
Halton R	26,643	6,891	3,263	36,797
Hamilton - Wentworth R	42,281	41,610	6,457	90,348
Niagara R	47,740	9,264	5,302	62,306
Ottawa - Carleton R	88,868	113,948	9,777	212,593
Peel R	46,996	25,089	5,042	77,127
Sudbury R	21,598	5,568	3,538	30,704
Waterloo R	31,675	15,095	4,838	51,608
York R	30,147	4,800	3,093	38,040
Muskoka D	11,997	0	322	12,319
Oxford Co	12,773	828	2,375	15,976
Total	410,644	230,557	50,356	691,557
Counties				
Brant Co	11,258	3,253	1,296	15,807
Bruce Co	12,508	0	760	13,268
Dufferin Co	5,288	0	217	5,505
Elgin Co	9,693	686	1,277	11,656
Essex Co	33,515	10,002	5,388	48,905
Frontenac Co	13,819	4,407	2,566	20,792
Grey Co	15,287	498	705	16,490
Haliburton Co	4,321	0	124	4,445
Hastings Co	17,883	1,371	1,524	20,778
Huron Co	14,422	9	659	15,090
Kent Co	16,573	1,188	1,399	19,160
Lambton Co	14,773	2,534	1,952	19,259
Lanark Co	8,700	0	359	9,059
Leeds & Grenville Co	12,736	244	907	13,887
Lennox and Addington Co	6,204	0	931	7,135
Middlesex Co	28,372	19,301	2,213	49,886
Northumberland Co	10,688	231	571	11,490
Perth Co	8,652	1,094	934	10,680
Peterborough Co	14,355	3,044	1,505	18,904
Prescott and Russell Co	9,269	0	344	9,613
Prince Edward Co	3,261	0	142	3,403
Renfrew Co	12,957	263	1,052	14,272
Simcoe Co	31,325	2,926	2,966	37,217
Stormont, Dundas & Glengarry Co	19,872	3,215	1,106	24,193
Victoria Co	8,947	415	431	9,793
Wellington Co	18,625	3,859	2,809	25,293
Total	363,303	58,540	34,137	455,980
Districts				
Algoma D	18,080	3,978	2,839	24,897
Cochrane D	13,284	2,672	1,675	17,631
Kenora D	6,179	74	2,381	8,634
Manitoulin D	1,521	0	219	1,740
Nipissing D	8,183	3,002	995	12,180
Parry Sound D	6,337	0	472	6,809
Rainy River D	4,056	151	725	4,932
Sudbury D	2,663	0	177	2,840
Thunder Bay D	17,054	8,363	4,212	29,629
Timiskaming D	7,062	264	488	7,814
Total	84,419	18,504	14,183	117,106
PROVINCIAL TOTAL	1,065,811	810,559	136,760	2,013,130

Revenue Fund Expenditures by Function

Table 6
(Cont.)

	Environmental Services			
	Sewers	Water	Solid Waste	Total
	$000	$000	$000	$000
Metropolitan Toronto	148,983	130,513	98,097	377,593
Regions				
Durham R	20,306	14,898	7,106	42,310
Haldimand - Norfolk R	5,015	4,312	2,258	11,585
Halton R	18,032	15,207	8,311	41,550
Hamilton - Wentworth R	26,679	19,614	16,286	62,579
Niagara R	30,731	22,111	8,530	61,372
Ottawa - Carleton R	40,528	41,371	10,291	92,190
Peel R	39,264	33,141	12,418	84,823
Sudbury R	13,134	9,657	2,507	25,298
Waterloo R	15,310	12,291	6,468	34,069
York R	15,449	18,884	6,067	40,400
Muskoka D	2,234	2,359	1,403	5,996
Oxford Co	4,066	2,750	1,963	8,779
Total	230,748	196,595	83,608	510,951
Counties				
Brant Co	4,524	5,529	1,193	11,246
Bruce Co	1,884	2,006	1,108	4,998
Dufferin Co	1,858	586	425	2,869
Elgin Co	2,767	3,870	1,166	7,803
Essex Co	25,837	14,969	9,159	49,965
Frontenac Co	4,718	4,950	3,537	13,205
Grey Co	2,612	2,663	1,488	6,763
Haliburton Co	327	139	240	706
Hastings Co	6,512	4,756	1,524	12,792
Huron Co	1,618	1,964	927	4,509
Kent Co	5,748	6,132	1,590	13,470
Lambton Co	5,689	9,082	1,813	16,584
Lanark Co	1,277	1,959	868	4,104
Leeds & Grenville Co	3,195	3,036	1,348	7,579
Lennox and Addington Co	883	1,084	409	2,376
Middlesex Co	17,364	15,359	6,832	39,555
Northumberland Co	3,514	2,827	1,106	7,447
Perth Co	2,498	1,974	1,027	5,499
Peterborough Co	3,057	5,126	1,637	9,820
Prescott and Russell Co	1,630	2,083	732	4,445
Prince Edward Co	330	567	379	1,276
Renfrew Co	2,915	3,384	1,304	7,603
Simcoe Co	11,577	8,224	4,241	24,042
Stormont, Dundas & Glengarry Co	5,690	3,657	1,581	10,928
Victoria Co	1,139	1,343	982	3,464
Wellington Co	4,706	4,000	2,072	10,778
Total	123,869	111,269	48,688	283,826
Districts				
Algoma D	7,550	5,563	2,512	15,625
Cochrane D	4,722	4,765	1,908	11,395
Kenora D	3,577	2,488	1,227	7,292
Manitoulin D	202	184	106	492
Nipissing D	5,350	3,092	1,233	9,675
Parry Sound D	1,109	801	745	2,655
Rainy River D	1,097	1,044	353	2,494
Sudbury D	639	575	295	1,509
Thunder Bay D	7,418	7,212	3,416	18,046
Timiskaming D	2,947	1,164	797	4,908
Total	34,611	26,888	12,592	74,091
PROVINCIAL TOTAL	538,211	465,265	242,985	1,246,461

Revenue Fund Expenditures by Function

Table 6
(Cont.)

	Health and Social Services				
	Public Health	General Assistance	Elderly Assistance	Assistance to Children	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	98,427	217,086	96,394	122,945	534,852
Regions					
Durham R	4,406	18,134	16,844	7,723	47,107
Haldimand - Norfolk R	4,741	3,216	7,682	1,685	17,324
Halton R	9,573	5,244	7,912	7,155	29,884
Hamilton - Wentworth R	11,186	45,233	15,522	14,903	86,844
Niagara R	7,763	24,426	20,673	8,987	61,849
Ottawa - Carleton R	30,503	69,978	16,957	32,078	149,516
Peel R	14,271	17,704	13,276	14,983	60,234
Sudbury R	5,619	15,396	4,930	5,926	31,871
Waterloo R	9,352	21,563	6,192	9,506	46,613
York R	5,260	6,352	4,035	6,846	22,493
Muskoka D	1,902	1,475	2,472	1,340	7,189
Oxford Co	3,278	3,906	3,785	1,820	12,789
Total	107,854	232,627	120,280	112,952	573,713
Counties					
Brant Co	2,632	8,985	7,281	3,740	22,638
Bruce Co	1,642	2,370	4,029	1,458	9,499
Dufferin Co	181	789	2,716	858	4,544
Elgin Co	1,705	2,132	6,850	1,198	11,885
Essex Co	4,961	26,482	10,030	10,706	52,179
Frontenac Co	2,891	5,434	8,272	2,862	19,459
Grey Co	3,233	3,358	3,690	2,256	12,537
Haliburton Co	428	508	1,455	198	2,589
Hastings Co	2,560	7,643	5,405	2,537	18,145
Huron Co	2,378	914	5,196	1,669	10,157
Kent Co	2,191	3,555	5,089	2,732	13,567
Lambton Co	2,184	5,144	8,247	2,912	18,487
Lanark Co	485	3,084	5,008	1,548	10,125
Leeds & Grenville Co	3,062	2,773	4,701	1,890	12,426
Lennox and Addington Co	262	1,135	2,361	667	4,425
Middlesex Co	6,793	26,593	12,387	7,063	52,836
Northumberland Co	3,237	2,272	2,706	1,291	9,506
Perth Co	3,108	1,451	2,394	1,876	8,829
Peterborough Co	2,323	6,667	4,215	2,316	15,521
Prescott and Russell Co	446	5,239	2,049	2,428	10,162
Prince Edward Co	126	415	1,437	474	2,452
Renfrew Co	2,261	2,709	10,611	2,000	17,581
Simcoe Co	6,510	7,994	6,341	4,458	25,303
Stormont, Dundas & Glengarry Co	5,823	6,464	3,764	2,775	18,826
Victoria Co	297	963	2,918	842	5,020
Wellington Co	4,517	8,377	2,772	3,756	19,422
Total	66,236	143,450	131,924	66,510	408,120
Districts					
Algoma D	3,908	14,714	8,578	3,837	31,037
Cochrane D	2,991	4,876	8,036	4,590	20,493
Kenora D	3,029	1,219	4,547	5,774	14,569
Manitoulin D	78	293	1,518	343	2,232
Nipissing D	2,391	4,405	7,060	1,878	15,734
Parry Sound D	461	1,697	3,691	866	6,715
Rainy River D	747	610	4,579	1,249	7,185
Sudbury D	465	466	664	521	2,116
Thunder Bay D	4,319	9,059	17,140	6,822	37,340
Timiskaming D	1,614	1,798	1,600	1,495	6,507
Total	20,003	39,137	57,413	27,375	143,928
PROVINCIAL TOTAL	292,520	632,300	406,011	329,782	1,660,613

Revenue Fund Expenditures by Function

Table 6
(Cont.)

	Recreation and Cultural Services		
	Parks and Recreation	Libraries	Total
	$000	$000	$000
Metropolitan Toronto	212,697	134,507	347,204
Regions			
Durham R	21,013	6,292	27,305
Haldimand - Norfolk R	4,221	1,423	5,644
Halton R	17,493	7,922	25,415
Hamilton - Wentworth R	24,702	20,663	45,365
Niagara R	17,877	9,283	27,160
Ottawa - Carleton R	49,783	15,604	65,387
Peel R	33,367	12,343	45,710
Sudbury R	11,342	2,853	14,195
Waterloo R	20,468	15,290	35,758
York R	18,958	6,987	25,945
Muskoka D	2,343	760	3,103
Oxford Co	4,098	1,419	5,517
Total	225,665	100,839	326,504
Counties			
Brant Co	6,909	2,285	9,194
Bruce Co	4,329	1,111	5,440
Dufferin Co	1,390	313	1,703
Elgin Co	2,276	1,644	3,920
Essex Co	19,931	8,643	28,574
Frontenac Co	7,142	2,364	9,506
Grey Co	3,871	1,465	5,336
Haliburton Co	1,099	285	1,384
Hastings Co	5,727	1,841	7,568
Huron Co	3,530	1,376	4,906
Kent Co	4,611	2,631	7,242
Lambton Co	6 861	3,004	9,865
Lanark Co	2,403	814	3,217
Leeds & Grenville Co	3,732	1,258	4,990
Lennox and Addington Co	1,576	403	1,979
Middlesex Co	12,783	9,292	22,075
Northumberland Co	2,761	641	3,402
Perth Co	3,398	1,204	4,602
Peterborough Co	4,754	2,074	6,828
Prescott and Russell Co	3,787	634	4,421
Prince Edward Co	752	448	1,200
Renfrew Co	5,419	1,053	6,472
Simcoe Co	11,110	4,147	15,257
Stormont, Dundas & Glengarry Co	6,541	1,952	8,493
Victoria Co	2,574	688	3,262
Wellington Co	6,183	3,090	9,273
Total	135,449	54,660	190,109
Districts			
Algoma D	9,029	2,378	11,407
Cochrane D	6,972	1,567	8,539
Kenora D	3,832	982	4,814
Manitoulin D	611	124	735
Nipissing D	5,697	1,312	7,009
Parry Sound D	1,864	370	2,234
Rainy River D	1,873	645	2,518
Sudbury D	1,790	291	2,081
Thunder Bay D	16,215	5,389	21,604
Timiskaming D	3,178	666	3,844
Total	51,061	13,724	64,785
PROVINCIAL TOTAL	624,872	303,730	928,602

Revenue Fund Expenditures by Function

Table 6
(Concluded)

	Planning and Development	Total Expenditures	In-Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto	40,324	2,847,202	(19,254)
Regions			
Durham R	6,570	240,679	(2,930)
Haldimand - Norfolk R	2,653	69,576	(624)
Halton R	4,157	194,413	16
Hamilton - Wentworth R	12,566	404,816	(149)
Niagara R	7,978	305,546	1,471
Ottawa - Carleton R	24,079	734,546	(4,321)
Peel R	8,003	407,188	1,274
Sudbury R	3,150	149,982	(1,768)
Waterloo R	6,589	256,631	(3,366)
York R	4,757	190,797	732
Muskoka D	1,438	35,451	(9)
Oxford Co	4,284	63,594	(212)
Total	86,224	3,053,219	(9,886)
Counties			
Brant Co	2,410	86,161	(832)
Bruce Co	2,532	46,578	(202)
Dufferin Co	588	19,988	426
Elgin Co	3,025	49,735	(414)
Essex Co	8,914	265,930	2,710
Frontenac Co	2,162	88,624	(1,276)
Grey Co	1,542	55,502	(157)
Haliburton Co	305	11,690	(300)
Hastings Co	2,468	81,370	493
Huron Co	4,192	48,256	(755)
Kent Co	6,465	80,825	(114)
Lambton Co	8,270	97,360	(536)
Lanark Co	1,127	35,062	(165)
Leeds & Grenville Co	1,898	53,430	74
Lennox and Addington Co	447	20,840	879
Middlesex Co	7,692	238,546	3,943
Northumberland Co	1,474	43,174	341
Perth Co	2,950	43,909	166
Peterborough Co	1,646	77,385	(970)
Prescott and Russell Co	2,563	39,233	(493)
Prince Edward Co	455	11,626	67
Renfrew Co	1,849	60,523	(409)
Simcoe Co	4,397	145,091	(83)
Stormont, Dundas & Glengarry Co	5,601	85,054	1,211
Victoria Co	916	29,725	(227)
Wellington Co	3,224	92,878	925
Total	79,112	1,908,495	4,302
Districts			
Algoma D	4,684	116,331	304
Cochrane D	1,720	77,196	(153)
Kenora D	2,423	45,984	(852)
Manitoulin D	252	6,606	(10)
Nipissing D	1,431	64,796	(699)
Parry Sound D	859	24,434	(714)
Rainy River D	905	23,235	(365)
Sudbury D	242	11,800	(129)
Thunder Bay D	3,543	151,129	(2,034)
Timiskaming D	1,426	31,679	(38)
Total	17,485	553,190	(4,690)
PROVINCIAL TOTAL	223,145	8,362,106	(29,528)

Revenue Fund Expenditures by Object

Table 7

	Salaries, Wages and Benefits	Materials, Supplies, Services, etc.	External Transfers	Debt Charges
	$000	$000	$000	$000
Metropolitan Toronto	1,553,400	586,173	264,441	221,108
Regions				
Durham R	117,783	57,656	21,963	14,763
Haldimand - Norfolk R	27,781	23,001	5,424	4,948
Halton R	90,188	51,569	9,266	17,401
Hamilton - Wentworth R	184,784	140,851	10,103	26,543
Niagara R	142,576	70,228	33,135	30,676
Ottawa - Carleton R	332,425	186,733	66,764	64,124
Peel R	189,394	111,721	24,773	37,572
Sudbury R	67,486	39,087	16,755	13,238
Waterloo R	117,765	71,968	26,185	10,826
York R	86,198	73,152	8,807	6,505
Muskoka D	12,516	16,361	736	1,762
Oxford Co	24,354	18,489	5,380	5,668
Total	1,393,250	860,816	229,291	234,026
Counties				
Brant Co	37,466	29,231	5,355	4,361
Bruce Co	17,600	15,609	4,126	3,288
Dufferin Co	7,882	7,518	769	1,898
Elgin Co	20,980	15,800	3,130	4,145
Essex Co	118,205	74,046	22,795	32,094
Frontenac Co	41,391	24,555	8,138	5,434
Grey Co	21,177	18,890	5,697	2,404
Haliburton Co	4,869	4,623	675	132
Hastings Co	32,384	28,052	9,999	4,132
Huron Co	17,664	18,690	2,927	4,208
Kent Co	31,891	24,958	6,222	9,728
Lambton Co	40,306	29,388	5,829	10,374
Lanark Co	14,191	12,061	4,183	662
Leeds & Grenville Co	22,753	16,378	4,198	3,900
Lennox and Addington Co	7,711	7,437	1,956	1,120
Middlesex Co	117,317	55,004	33,347	17,577
Northumberland Co	16,644	14,777	4,169	2,720
Perth Co	18,270	13,919	3,087	3,501
Peterborough Co	34,057	21,358	8,653	4,385
Prescott and Russell Co	11,946	13,117	6,869	2,341
Prince Edward Co	4,799	4,346	850	590
Renfrew Co	27,770	19,818	4,183	2,665
Simcoe Co	56,773	49,047	5,770	7,891
Stormont, Dundas & Glengarry Co	31,530	28,910	9,236	7,218
Victoria Co	12,801	10,991	1,865	1,117
Wellington Co	36,199	27,467	12,622	7,488
Total	804,576	585,990	176,650	145,373
Districts				
Algoma D	53,721	27,144	18,051	8,861
Cochrane D	36,521	21,381	9,641	4,377
Kenora D	19,502	13,091	5,385	1,443
Manitoulin D	2,701	2,503	457	231
Nipissing D	31,530	17,778	5,562	6,594
Parry Sound D	9,129	9,350	2,165	656
Rainy River D	10,843	7,680	1,381	1,175
Sudbury D	4,677	4,009	1,151	561
Thunder Bay D	81,703	33,245	14,440	7,370
Timiskaming D	12,608	9,779	2,899	1,245
Total	262,935	145,960	61,132	32,513
PROVINCIAL TOTAL	4,014,161	2,178,939	731,514	633,020

Revenue Fund Expenditures by Object

Table 7
(Concluded)

	Transfers To Own Funds	Total Expenditures	In-Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto	222,079	2,847,202	(19,254)
Regions			
Durham R	28,513	240,679	(2,930)
Haldimand - Norfolk R	8,422	69,576	(624)
Halton R	25,990	194,413	16
Hamilton - Wentworth R	42,535	404,816	(149)
Niagara R	28,930	305,546	1,471
Ottawa - Carleton R	84,500	734,546	(4,321)
Peel R	43,728	407,188	1,274
Sudbury R	13,416	149,982	(1,768)
Waterloo R	29,541	256,631	(3,366)
York R	16,135	190,797	732
Muskoka D	4,075	35,451	(9)
Oxford Co	9,704	63,594	(212)
Total	335,489	3,053,219	(9,886)
Counties			
Brant Co	9,748	86,161	(832)
Bruce Co	5,954	46,578	(202)
Dufferin Co	1,921	19,988	426
Elgin Co	5,681	49,735	(414)
Essex Co	18,790	265,930	2,710
Frontenac Co	9,106	88,624	(1,276)
Grey Co	7,334	55,502	(157)
Haliburton Co	1,346	11,690	(300)
Hastings Co	6,802	81,370	493
Huron Co	4,767	48,256	(755)
Kent Co	8,026	80,825	(114)
Lambton Co	11,465	97,360	(536)
Lanark Co	3,965	35,062	(165)
Leeds & Grenville Co	6,190	53,430	74
Lennox and Addington Co	2,616	20,840	879
Middlesex Co	15,302	238,546	3,943
Northumberland Co	4,864	43,174	341
Perth Co	5,131	43,909	166
Peterborough Co	8,933	77,385	(970)
Prescott and Russell Co	4,960	39,233	(493)
Prince Edward Co	1,041	11,626	67
Renfrew Co	6,087	60,523	(409)
Simcoe Co	25,611	145,091	(83)
Stormont, Dundas & Glengarry Co	8,149	85,054	1,211
Victoria Co	2,951	29,725	(227)
Wellington Co	9,103	92,878	925
Total	195,843	1,908,495	4,302
Districts			
Algoma D	8,555	116,331	304
Cochrane D	5,275	77,196	(153)
Kenora D	6,564	45,984	(852)
Manitoulin D	714	6,606	(10)
Nipissing D	3,332	64,796	(699)
Parry Sound D	3,133	24,434	(714)
Rainy River D	2,156	23,235	(365)
Sudbury D	1,402	11,800	(129)
Thunder Bay D	14,371	151,129	(2,034)
Timiskaming D	5,148	31,679	(38)
Total	50,650	553,190	(4,690)
PROVINCIAL TOTAL	804,061	8,362,106	(29,528)

Capital Fund Revenues

Table 8

	Transfers from Own Funds		
	Revenue Fund	Reserves and Reserve Funds	Total
	$000	$000	$000
Metropolitan Toronto	118,126	48,387	166,513
Regions			
Durham R	17,107	13,653	30,760
Haldimand - Norfolk R	4,792	1,198	5,990
Halton R	14,626	17,374	32,000
Hamilton - Wentworth R	20,907	18,338	39,245
Niagara R	12,185	14,560	26,745
Ottawa - Carleton R	10,801	72,847	83,648
Peel R	17,535	70,028	87,563
Sudbury R	4,954	5,294	10,248
Waterloo R	6,334	27,006	33,340
York R	11,451	29,080	40,531
Muskoka D	2,537	1,594	4,131
Oxford Co	6,371	1,329	7,700
Total	129,600	272,301	401,901
Counties			
Brant Co	5,965	4,775	10,740
Bruce Co	4,217	696	4,913
Dufferin Co	1,445	52	1,497
Elgin Co	4,262	1,228	5,490
Essex Co	9,163	2,438	11,601
Frontenac Co	3,984	1,341	5,325
Grey Co	5,497	1,169	6,666
Haliburton Co	898	212	1,110
Hastings Co	5,504	1,067	6,571
Huron Co	2,930	1,172	4,102
Kent Co	5,972	396	6,368
Lambton Co	6,915	2,599	9,514
Lanark Co	2,805	364	3,169
Leeds & Grenville Co	4,048	1,603	5,651
Lennox and Addington Co	1,460	357	1,817
Middlesex Co	6,512	6,170	12,682
Northumberland Co	3,402	745	4,147
Perth Co	3,875	135	4,010
Peterborough Co	6,522	1,535	8,057
Prescott and Russell Co	3,835	980	4,815
Prince Edward Co	831	297	1,128
Renfrew Co	3,309	1,509	4,818
Simcoe Co	16,345	4,708	21,053
Stormont, Dundas & Glengarry Co	4,624	283	4,907
Victoria Co	1,827	1,051	2,878
Wellington Co	4,867	2,574	7,441
Total	121,014	39,456	160,470
Districts			
Algoma D	4,716	4,695	9,411
Cochrane D	3,693	1,155	4,848
Kenora D	5,141	1,494	6,635
Manitoulin D	560	43	603
Nipissing D	2,874	62	2,936
Parry Sound D	1,911	562	2,473
Rainy River D	1,765	60	1,825
Sudbury D	967	153	1,120
Thunder Bay D	8,958	5,191	14,149
Timiskaming D	4,318	436	4,754
Total	34,903	13,851	48,754
PROVINCIAL TOTAL	403,643	373,995	777,638

Capital Fund Revenues

Table 8
(Cont.)

	Long-Term Borrowing			
	Own Purposes	Unconsolidated Local Boards	Individuals	Total
	$000	$000	$000	$000
Metropolitan Toronto	40,033	0	0	40,033
Regions				
Durham R	112	358	135	605
Haldimand - Norfolk R	439	221	371	1,031
Halton R	12,817	4,005	38	16,860
Hamilton - Wentworth R	22,758	0	137	22,895
Niagara R	9,881	125	569	10,575
Ottawa - Carleton R	37,733	1,350	408	39,491
Peel R	11,841	3,159	52	15,052
Sudbury R	5,000	0	0	5,000
Waterloo R	7,303	6,944	235	14,482
York R	8,386	9,274	14	17,674
Muskoka D	870	0	0	870
Oxford Co	3,800	0	670	4,470
Total	120,940	25,436	2,629	149,005
Counties				
Brant Co	4,308	0	46	4,354
Bruce Co	213	250	744	1,207
Dufferin Co	1,163	0	121	1,284
Elgin Co	233	0	788	1,021
Essex Co	13,813	0	1,122	14,935
Frontenac Co	5,500	350	19	5,869
Grey Co	1,047	0	201	1,248
Haliburton Co	0	0	0	0
Hastings Co	4,310	1,500	177	5,987
Huron Co	873	0	1,372	2,245
Kent Co	2,995	0	1,434	4,429
Lambton Co	531	0	1,897	2,428
Lanark Co	112	0	93	205
Leeds & Grenville Co	816	0	254	1,070
Lennox and Addington Co	0	0	72	72
Middlesex Co	13,327	0	1,422	14,749
Northumberland Co	1,336	0	124	1,460
Perth Co	812	100	1,369	2,281
Peterborough Co	2,084	0	41	2,125
Prescott and Russell Co	561	0	1,021	1,582
Prince Edward Co	758	0	31	789
Renfrew Co	1,519	0	94	1,613
Simcoe Co	1,485	0	465	1,950
Stormont, Dundas & Glengarry Co	5,918	0	1,593	7,511
Victoria Co	860	0	115	975
Wellington Co	1,898	0	647	2,545
Total	66,472	2,200	15,262	83,934
Districts				
Algoma D	4,967	0	76	5,043
Cochrane D	2,956	0	0	2,956
Kenora D	1,532	0	0	1,532
Manitoulin D	0	0	12	12
Nipissing D	5,115	0	96	5,211
Parry Sound D	310	0	0	310
Rainy River D	115	0	19	134
Sudbury D	17	0	28	45
Thunder Bay D	184	0	43	227
Timiskaming D	327	0	347	674
Total	15,523	0	621	16,144
PROVINCIAL TOTAL	242,968	27,636	18,512	289,116

Capital Fund Revenues

Table 8
(Concluded)

	Ontario Grants	Other Sources	Total Revenues
	$000	$000	$000
Metropolitan Toronto	171,892	50,172	428,610
Regions			
Durham R	9,804	7,110	48,279
Haldimand - Norfolk R	3,230	789	11,040
Halton R	12,839	5,692	67,391
Hamilton - Wentworth R	20,921	5,322	88,382
Niagara R	10,612	3,065	50,997
Ottawa - Carleton R	62,718	17,615	203,471
Peel R	14,254	14,286	131,156
Sudbury R	6,484	788	22,519
Waterloo R	9,878	2,917	60,617
York R	13,368	25,868	97,441
Muskoka D	3,176	680	8,856
Oxford Co	4,989	1,560	18,719
[illegible]al	172,273	85,692	808,868
Counties			
Brant Co	3,871	884	19,850
Bruce Co	7,250	755	14,125
Dufferin Co	1,366	713	4,860
Elgin Co	5,014	1,338	12,863
Essex Co	16,328	5,816	48,680
Frontenac Co	4,139	788	16,120
Grey Co	16,574	1,479	25,966
Haliburton Co	1,959	66	3,150
Hastings Co	4,742	454	17,755
Huron Co	4,233	1,014	11,594
Kent Co	4,201	974	15,972
Lambton Co	5,112	1,412	18,466
Lanark Co	4,555	98	8,027
Leeds & Grenville Co	4,959	839	12,525
Lennox and Addington Co	1,789	119	3,796
Middlesex Co	10,627	5,496	43,555
Northumberland Co	4,629	622	10,858
Perth Co	4,299	1,204	11,794
Peterborough Co	4,524	1,025	15,731
Prescott and Russell Co	7,429	2,222	16,049
Prince Edward Co	1,974	99	3,990
Renfrew Co	7,669	1,304	15,404
Simcoe Co	28,810	3,547	55,360
Stormont, Dundas & Glengarry Co	6,783	1,455	20,655
Victoria Co	3,595	474	7,922
Wellington Co	5,981	2,011	17,978
Total	172,412	36,208	453,045
Districts			
Algoma D	13,964	6,342	34,759
Cochrane D	7,469	876	16,150
Kenora D	8,674	1,379	18,219
Manitoulin D	964	596	2,175
Nipissing D	5,048	1,924	15,119
Parry Sound D	2,091	462	5,336
Rainy River D	4,766	1,057	7,782
Sudbury D	3,110	266	4,539
Thunder Bay D	11,043	5,242	30,662
Timiskaming D	7,756	659	13,842
Total	64,885	18,803	148,583
PROVINCIAL TOTAL	581,462	190,875	1,839,106

Capital Fund Expenditures and Transfers

Table 9

	General Government	Protection to Persons and Property	Transportation Services		
			Roads	Transit	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	14,005	26,669	82,869	173,181	256,050
Regions					
Durham R	2,525	1,185	19,487	599	20,086
Haldimand - Norfolk R	280	445	6,039	0	6,039
Halton R	7,001	2,827	18,944	335	19,279
Hamilton - Wentworth R	498	1,578	20,922	5,930	26,852
Niagara R	2,045	1,413	13,738	345	14,083
Ottawa - Carleton R	8,773	9,387	59,110	54,557	113,667
Peel R	25,201	6,794	34,568	830	35,398
Sudbury R	2,569	816	10,850	29	10,879
Waterloo R	3,727	2,102	18,757	2,282	21,039
York R	2,755	2,161	29,677	955	30,632
Muskoka D	287	250	4,994	0	4,994
Oxford Co	1,689	1,017	7,801	190	7,991
Total	57,350	29,975	244,887	66,052	310,939
Counties					
Brant Co	746	1,363	13,911	0	13,911
Bruce Co	639	460	7,980	0	7,980
Dufferin Co	206	90	2,334	0	2,334
Elgin Co	1,850	493	5,368	14	5,382
Essex Co	466	1,128	11,919	0	11,919
Frontenac Co	738	307	6,109	545	6,654
Grey Co	261	1,459	7,828	142	7,970
Haliburton Co	67	34	2,477	0	2,477
Hastings Co	718	1,752	5,105	172	5,277
Huron Co	508	171	4,848	0	4,848
Kent Co	477	410	6,723	0	6,723
Lambton Co	836	935	8,183	65	8,248
Lanark Co	360	157	3,734	0	3,734
Leeds & Grenville Co	529	304	6,677	4	6,681
Lennox and Addington Co	128	99	2,188	0	2,188
Middlesex Co	4,112	1,065	16,834	1,633	18,467
Northumberland Co	305	479	5,139	0	5,139
Perth Co	676	246	4,760	304	5,064
Peterborough Co	1,431	404	3,212	27	3,239
Prescott and Russell Co	521	380	6,389	0	6,389
Prince Edward Co	66	161	1,387	0	1,387
Renfrew Co	942	439	7,231	46	7,277
Simcoe Co	2,864	1,908	14,439	701	15,140
Stormont, Dundas & Glengarry Co	365	225	8,215	0	8,215
Victoria Co	961	143	4,631	144	4,775
Wellington Co	442	450	7,666	728	8,394
Total	21,214	15,062	175,287	4,525	179,812
Districts					
Algoma D	917	1,392	7,779	7	7,786
Cochrane D	238	402	5,951	137	6,088
Kenora D	226	956	3,771	0	3,771
Manitoulin D	107	27	705	0	705
Nipissing D	392	446	1,494	502	1,996
Parry Sound D	226	239	2,184	0	2,184
Rainy River D	103	64	3,605	0	3,605
Sudbury D	151	126	996	0	996
Thunder Bay D	675	3,403	9,009	76	9,085
Timiskaming D	296	117	2,681	3	2,684
Total	3,331	7,172	38,175	725	38,900
PROVINCIAL TOTAL	95,900	78,878	541,218	244,483	785,701

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Environmental Services				Public Health
	Sewers	Water	Solid Waste	Total	
	$000	$000	$000	$000	$000
Metropolitan Toronto	59,778	10,227	14,433	84,438	8,373
Regions					
Durham R	7,047	3,967	703	11,717	83
Haldimand - Norfolk R	264	694	289	1,247	112
Halton R	6,887	7,432	2,202	16,521	1,228
Hamilton - Wentworth R	11,174	6,588	2,396	20,158	647
Niagara R	12,942	5,419	625	18,986	269
Ottawa - Carleton R	17,791	9,221	362	27,374	1,175
Peel R	10,060	10,717	2,210	22,987	4,987
Sudbury R	3,684	1,282	0	4,966	96
Waterloo R	6,824	6,506	1,098	14,428	167
York R	15,677	4,411	121	20,209	58
Muskoka D	1,386	260	64	1,710	0
Oxford Co	1,288	429	0	1,717	15
Total	95,024	56,926	10,070	162,020	8,837
Counties					
Brant Co	1,659	1,412	6	3,077	143
Bruce Co	361	1,635	177	2,173	376
Dufferin Co	514	226	0	740	18
Elgin Co	3,305	842	2	4,149	71
Essex Co	17,228	2,596	819	20,643	221
Frontenac Co	891	628	190	1,709	17
Grey Co	8,195	2,810	236	11,241	1,667
Haliburton Co	7	0	0	7	21
Hastings Co	414	1,075	39	1,528	76
Huron Co	555	1,500	15	2,070	57
Kent Co	1,003	443	85	1,531	33
Lambton Co	1,123	1,439	371	2,933	36
Lanark Co	868	2,296	0	3,164	5
Leeds & Grenville Co	799	812	122	1,733	82
Lennox and Addington Co	5	79	0	84	76
Middlesex Co	5,605	1,870	346	7,821	60
Northumberland Co	1,186	565	113	1,864	28
Perth Co	1,005	407	49	1,461	156
Peterborough Co	168	1,491	76	1,735	201
Prescott and Russell Co	2,798	631	42	3,471	68
Prince Edward Co	47	82	4	133	0
Renfrew Co	3,114	781	31	3,926	34
Simcoe Co	22,999	3,687	655	27,341	430
Stormont, Dundas & Glengarry Co	2,951	1,220	513	4,684	49
Victoria Co	327	189	121	637	3
Wellington Co	3,140	2,057	389	5,586	223
Total	80,267	30,773	4,401	115,441	4,151
Districts					
Algoma D	11,434	12,378	2	23,814	285
Cochrane D	1,104	3,294	8	4,406	97
Kenora D	4,465	955	46	5,466	253
Manitoulin D	102	192	11	305	171
Nipissing D	4,484	1,856	9	6,349	569
Parry Sound D	325	310	32	667	99
Rainy River D	514	1,665	1	2,180	32
Sudbury D	2,668	43	1	2,712	178
Thunder Bay D	1,264	1,223	471	2,958	2,650
Timiskaming D	7,720	70	0	7,790	82
Total	34,080	21,986	581	56,647	4,416
PROVINCIAL TOTAL	269,149	119,912	29,485	418,546	25,777

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Social Services	Recreational and Cultural Services	Planning and Development	Total Own Expenditures
	$000	$000	$000	$000
Metropolitan Toronto	7,115	48,808	7,573	453,032
Regions				
Durham R	636	4,805	630	41,667
Haldimand - Norfolk R	108	818	941	9,991
Halton R	395	5,978	73	53,301
Hamilton - Wentworth R	203	21,265	2,696	73,896
Niagara R	1,300	2,971	2,857	43,923
Ottawa - Carleton R	1,295	14,890	13,264	189,825
Peel R	1,389	17,202	413	114,372
Sudbury R	207	1,302	428	21,264
Waterloo R	90	4,475	7,011	53,038
York R	103	23,429	3,191	82,539
Muskoka D	19	586	457	8,303
Oxford Co	148	687	2,716	15,979
Total	5,893	98,408	34,677	708,098
Counties				
Brant Co	3	2,299	3,721	25,264
Bruce Co	106	841	404	12,978
Dufferin Co	208	245	87	3,928
Elgin Co	310	645	1,182	14,080
Essex Co	407	6,184	2,698	43,665
Frontenac Co	224	776	1,772	12,196
Grey Co	225	991	218	24,031
Haliburton Co	0	318	5	2,929
Hastings Co	1,785	1,219	624	12,981
Huron Co	47	657	1,031	9,388
Kent Co	139	929	2,232	12,473
Lambton Co	137	1,907	1,842	16,873
Lanark Co	19	756	326	8,520
Leeds & Grenville Co	11	984	397	10,728
Lennox and Addington Co	8	639	650	3,870
Middlesex Co	376	5,003	2,932	39,838
Northumberland Co	113	589	1,678	10,197
Perth Co	761	494	808	9,666
Peterborough Co	158	2,326	901	10,395
Prescott and Russell Co	21	1,069	2,268	14,188
Prince Edward Co	23	1,853	209	3,833
Renfrew Co	87	1,508	897	15,110
Simcoe Co	112	2,451	3,565	53,811
Stormont, Dundas & Glengarry Co	65	685	1,218	15,508
Victoria Co	58	687	324	7,590
Wellington Co	52	817	1,125	17,088
Total	5,455	36,872	33,114	411,128
Districts				
Algoma D	169	1,634	481	36,477
Cochrane D	216	1,928	1,982	15,370
Kenora D	414	2,523	2,748	16,358
Manitoulin D	12	235	520	2,084
Nipissing D	811	2,308	720	13,591
Parry Sound D	297	700	646	5,060
Rainy River D	2,604	241	863	9,692
Sudbury D	0	341	446	4,951
Thunder Bay D	643	8,628	4,347	32,389
Timiskaming D	13	1,237	1,992	14,212
Total	5,179	19,775	14,745	150,184
PROVINCIAL TOTAL	23,642	203,863	90,109	1,722,442

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Transfers			
	Unconcolidated Local Boards	Individuals	Own Funds	Total
	$000	$000	$000	$000
Metropolitan Toronto	0	0	3,488	3,488
Regions				
Durham R	358	135	1,712	2,205
Haldimand - Norfolk R	221	371	508	1,100
Halton R	4,005	38	3,347	7,390
Hamilton - Wentworth R	0	137	9,811	9,948
Niagara R	125	569	1,316	2,010
Ottawa - Carleton R	1,350	408	12,135	13,893
Peel R	3,159	52	1,492	4,703
Sudbury R	0	0	859	859
Waterloo R	6,944	235	819	7,998
York R	9,274	14	3,635	12,923
Muskoka D	0	0	173	173
Oxford Co	0	670	113	783
Total	25,436	2,629	35,920	63,985
Counties				
Brant Co	0	46	1,520	1,566
Bruce Co	250	744	267	1,261
Dufferin Co	0	121	13	134
Elgin Co	0	788	226	1,014
Essex Co	0	1,122	1,803	2,925
Frontenac Co	350	19	4	373
Grey Co	0	201	37	238
Haliburton Co	0	0	21	21
Hastings Co	1,500	177	1,735	3,412
Huron Co	0	1,372	60	1,432
Kent Co	0	1,434	85	1,519
Lambton Co	0	1,897	294	2,191
Lanark Co	0	93	33	126
Leeds & Grenville Co	0	254	476	730
Lennox and Addington Co	0	72	17	89
Middlesex Co	0	1,422	406	1,828
Northumberland Co	0	124	332	456
Perth Co	100	1,369	38	1,507
Peterborough Co	0	41	709	750
Prescott and Russell Co	0	1,021	84	1,105
Prince Edward Co	0	31	19	50
Renfrew Co	0	94	177	271
Simcoe Co	0	465	1,871	2,336
Stormont, Dundas & Glengarry Co	0	1,593	562	2,155
Victoria Co	0	115	166	281
Wellington Co	0	647	105	752
Total	2,200	15,262	11,060	28,522
Districts				
Algoma D	0	76	614	690
Cochrane D	0	0	586	586
Kenora D	0	0	262	262
Manitoulin D	0	12	25	37
Nipissing D	0	96	26	122
Parry Sound D	0	0	12	12
Rainy River D	0	19	55	74
Sudbury D	0	28	1	29
Thunder Bay D	0	43	314	357
Timiskaming D	0	347	181	528
Total	0	621	2,076	2,697
PROVINCIAL TOTAL	27,636	18,512	52,544	98,692

Capital Fund Expenditures and Transfers

Table 9
(Concluded)

	Total Applications	In-Year Balance
	$000	$000
Metropolitan Toronto	456,520	(27,910)
Regions		
Durham R	43,872	4,407
Haldimand - Norfolk R	11,091	(51)
Halton R	60,691	6,700
Hamilton - Wentworth R	83,844	4,538
Niagara R	45,933	5,064
Ottawa - Carleton R	203,718	(247)
Peel R	119,075	12,081
Sudbury R	22,123	396
Waterloo R	61,036	(419)
York R	95,462	1,979
Muskoka D	8,476	380
Oxford Co	16,762	1,957
Total	772,083	36,785
Counties		
Brant Co	26,830	(6,980)
Bruce Co	14,239	(114)
Dufferin Co	4,062	798
Elgin Co	15,094	(2,231)
Essex Co	46,590	2,090
Frontenac Co	12,569	3,551
Grey Co	24,269	1,697
Haliburton Co	2,950	200
Hastings Co	16,393	1,362
Huron Co	10,820	774
Kent Co	13,992	1,980
Lambton Co	19,064	(598)
Lanark Co	8,646	(619)
Leeds & Grenville Co	11,458	1,067
Lennox and Addington Co	3,959	(163)
Middlesex Co	41,666	1,889
Northumberland Co	10,653	205
Perth Co	11,173	621
Peterborough Co	11,145	4,586
Prescott and Russell Co	15,293	756
Prince Edward Co	3,883	107
Renfrew Co	15,381	23
Simcoe Co	56,147	(787)
Stormont, Dundas & Glengarry Co	17,663	2,992
Victoria Co	7,871	51
Wellington Co	17,840	138
Total	439,650	13,395
Districts		
Algoma D	37,167	(2,408)
Cochrane D	15,956	194
Kenora D	16,620	1,599
Manitoulin D	2,121	54
Nipissing D	13,713	1,406
Parry Sound D	5,072	264
Rainy River D	9,766	(1,984)
Sudbury D	4,980	(441)
Thunder Bay D	32,746	(2,084)
Timiskaming D	14,740	(898)
Total	152,881	(4,298)
PROVINCIAL TOTAL	1,821,134	17,972

Year-End Position

Table 10

	Revenue Fund Balance	Capital Fund Balance	Reserves and Reserve Funds		
			Reserves	Reserve Funds	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	84,037	11,117	227,007	167,624	394,631
Regions					
Durham R	9,381	5,451	22,233	73,456	95,689
Haldimand - Norfolk R	1,938	(1,848)	6,849	8,590	15,439
Halton R	1,882	18,644	27,400	50,508	77,908
Hamilton - Wentworth R	5,723	19,693	102,228	30,722	132,950
Niagara R	13,471	6,254	26,138	32,772	58,910
Ottawa - Carleton R	6,741	(5,628)	35,011	155,464	190,475
Peel R	9,707	41,613	43,397	163,921	207,318
Sudbury R	594	(3,460)	9,902	20,903	30,805
Waterloo R	10,496	1,040	14,633	49,627	64,260
York R	13,825	343	23,308	98,624	121,932
Muskoka D	458	(3,212)	2,628	1,922	4,550
Oxford Co	3,536	(3,312)	8,633	4,171	12,804
Total	77,752	75,578	322,360	690,680	1,013,040
Counties					
Brant Co	3,149	364	17,380	3,742	21,122
Bruce Co	597	(654)	5,573	4,985	10,558
Dufferin Co	1,326	618	2,001	1,284	3,285
Elgin Co	1,655	(6,671)	4,512	1,066	5,578
Essex Co	6,374	(3,771)	15,865	20,010	35,875
Frontenac Co	3,121	(1,194)	6,625	14,562	21,187
Grey Co	1,296	(2,085)	7,458	3,519	10,977
Haliburton Co	183	48	1,681	675	2,356
Hastings Co	4,415	(111)	4,538	2,164	6,702
Huron Co	1,762	(435)	6,112	3,570	9,682
Kent Co	4,133	(2,362)	5,390	1,735	7,125
Lambton Co	1,967	(2,580)	11,613	7,539	19,152
Lanark Co	1,099	(1,256)	4,271	651	4,922
Leeds & Grenville Co	2,775	412	5,071	5,181	10,252
Lennox and Addington Co	2,303	(97)	2,467	704	3,171
Middlesex Co	13,020	(2,093)	13,654	21,254	34,908
Northumberland Co	2,433	(1,419)	5,455	2,011	7,466
Perth Co	1,687	(1,883)	5,115	2,230	7,345
Peterborough Co	3,698	2,464	8,047	4,620	12,667
Prescott and Russell Co	175	(3.112)	3,713	987	4,700
Prince Edward Co	759	(90)	954	168	1,122
Renfrew Co	2,515	(734)	7,960	2,316	10,276
Simcoe Co	7,740	(6,537)	19,271	17,973	37,244
Stormont, Dundas & Glengarry Co	2,436	(93)	11,592	2,033	13,625
Victoria Co	1,095	(700)	4,884	1,295	6,179
Wellington Co	3,206	(4,451)	11,403	8,580	19,983
Total	74,919	(38,422)	192,605	134,854	327,459
Districts					
Algoma D	3,576	(11,544)	11,601	8,117	19,718
Cochrane D	1,288	279	3,241	6,629	9,870
Kenora D	687	(450)	5,904	1,387	7,291
Manitoulin D	359	(22)	1,226	376	1,602
Nipissing D	1,447	(5,919)	1,356	2,007	3,363
Parry Sound D	1,066	158	4,480	1,092	5,572
Rainy River D	970	(2,174)	1,640	2,013	3,653
Sudbury D	214	(96)	1,670	1,326	2,996
Thunder Bay D	6,347	(1,152)	8,136	28,392	36,528
Timiskaming D	495	(952)	5,915	2,028	7,943
Total	16,449	(21,872)	45,169	53,367	98,536
PROVINCIAL TOTAL	253,157	26,401	787,141	1,046,525	1,833,666

Year-End Position

Table 10
(Concluded)

	Taxes Uncollected				
	Current Year	Previous Year	Prior Years	Total	Long-Term Debt Outstanding
	$000	$000	$000	$000	$000
Metropolitan Toronto	65,835	13,070	17,774	96,679	647,345
Regions					
Durham R	5,294	1,305	1,402	8,001	92,048
Haldimand - Norfolk R	2,933	1,022	1,102	5,057	19,441
Halton R	4,445	1,005	874	6,324	92,169
Hamilton - Wentworth R	12,346	5,392	691	18,429	154,943
Niagara R	12,540	4,110	2,670	19,320	157,748
Ottawa - Carleton R	8,913	1,867	2,426	13,206	330,121
Peel R	10,979	2,970	468	14,417	177,076
Sudbury R	3,572	1,192	1,044	5,808	67,415
Waterloo R	3,687	888	945	5,520	51,286
York R	13,863	2,243	1,593	17,699	66,193
Muskoka D	2,398	853	1,039	4,290	8,341
Oxford Co	2,531	717	770	4,018	30,423
Total	83,501	23,564	15,024	122,089	1,247,204
Counties					
Brant Co	3,417	1,141	1,787	6,345	29,330
Bruce Co	1,895	618	834	3,347	17,170
Dufferin Co	1,223	334	365	1,922	8,910
Elgin Co	1,922	581	790	3,293	17,006
Essex Co	10,164	4,003	3,884	18,051	134,219
Frontenac Co	3,024	739	1,190	4,953	33,433
Grey Co	2,824	1,050	1,008	4,882	12,714
Haliburton Co	652	225	423	1,300	543
Hastings Co	2,978	927	826	4,731	22,179
Huron Co	1,801	679	630	3,110	19,564
Kent Co	3,005	1,022	922	4,949	45,642
Lambton Co	3,142	808	714	4,664	48,744
Lanark Co	1,363	430	467	2,260	1,769
Leeds & Grenville Co	2,256	747	842	3,845	15,768
Lennox and Addington Co	959	284	261	1,504	5,750
Middlesex Co	6,582	1,117	1,027	8,726	80,370
Northumberland Co	1,876	623	555	3,054	13,666
Perth Co	1,009	308	294	1,611	16,975
Peterborough Co	3,540	830	866	5,236	21,627
Prescott and Russell Co	1,626	398	334	2,358	13,317
Prince Edward Co	527	174	167	868	3,207
Renfrew Co	2,051	632	593	3,276	14,690
Simcoe Co	9,055	2,776	3,385	15,216	41,410
Stormont, Dundas & Glengarry Co	3,165	1,047	1,265	5,477	48,041
Victoria Co	1,664	469	433	2,566	5,571
Wellington Co	3,263	862	819	4,944	42,685
Total	74,983	22,824	24,681	122,488	714,300
Districts					
Algoma D	3,041	882	725	4,648	42,806
Cochrane D	1,198	225	188	1,611	21,823
Kenora D	1,707	685	609	3,001	7,233
Manitoulin D	287	101	96	484	843
Nipissing D	2,036	637	505	3,178	43,514
Parry Sound D	1,172	430	477	2,079	3,564
Rainy River D	967	376	161	1,504	6,061
Sudbury D	338	130	120	588	3,320
Thunder Bay D	3,217	1,195	735	5,147	45,703
Timiskaming D	1,306	514	895	2,715	5,256
Total	15,269	5,175	4,511	24,955	180,123
PROVINCIAL TOTAL	239,588	64,633	61,990	366,211	2,788,972

Appendix B

Detailed Municipal Financial Data by Municipal Status

Table 1: 1985 Enumerated Population
Table 2: Households and Hectarage
Table 3: Assessment
Table 4: Property Taxation
Table 5: Revenue Fund Revenues
Table 6: Revenue Fund Expenditures by Function
Table 7: Revenue Fund Expenditures by Object
Table 8: Capital Fund Revenues
Table 9: Capital Fund Expenditures and Transfers
Table 10: Year-End Position

Note: Figures may vary slightly from those in the text due to rounding.

1985 Enumerated Population Table 1

			Age Distribution		
	Number of Municipalities	Total Population	0-19	20-65	66+
			%	%	%
Metropolitan Toronto					
Upper tier	1				
Cities	5	2,056,858	22.7	65.9	11.4
Borough	1	97,679	18.4	64.7	16.9
Total	7	2,154,537	22.5	65.9	11.6
Regions					
Upper Tiers	12				
Cities	22	2,352,042	27.4	63.3	9.3
Towns	37	938,893	30.5	61.3	8.2
Village	1	2,323	26.3	60.4	13.2
Townships	27	259,386	31.2	59.6	9.2
Total	99	3,552,644	28.5	62.5	9.0
Counties					
Upper Tiers	26				
Cities	18	1,116,346	26.0	61.8	12.2
Separated Towns	4	23,555	25.0	57.9	17.1
Towns	68	360,178	27.7	56.8	15.5
Villages	110	127,531	27.7	55.8	16.5
Townships	327	972,640	30.6	59.3	10.1
Total	553	2,600,250	28.0	59.8	12.1
Districts					
Cities	4	290,416	28.4	61.4	10.2
Towns	36	142,240	29.7	59.2	11.2
Villages	8	4,403	26.9	55.2	17.9
Townships	124	134,414	32.4	59.0	8.6
Dev. Area Board	1	1,294	41.5	52.7	5.8
Imp. Districts	7	3,100	34.5	57.6	7.9
Total	180	575,867	29.7	60.2	10.1
PROVINCIAL TOTAL	839	8,883,298	27.0	62.4	10.6

Households and Hectarage — Table 2

	Households			Hectares	
	Total	Per Cent Permanent	Population to Household Ratio	Total	Population per Hectare
	000	%		000	
Metropolitan Toronto					
Cities	798	100.0	2.6	62	33.2
Borough	44	100.0	2.2	2	48.8
Total	842	100.0	2.5	64	33.7
Regions					
Cities	859	99.8	2.7	372	6.3
Towns	306	95.8	3.1	1,023	.9
Village	1	100.0	2.3	negl.	negl.
Townships	112	81.3	2.3	1,079	.2
Total	1,278	97.2	2.8	2,474	1.4
Counties					
Cities	435	100.0	2.6	85	13.1
Separated Towns	10	100.0	2.4	3	7.9
Towns	142	96.5	2.5	53	6.8
Villages	51	96.1	2.5	33	3.9
Townships	430	74.9	2.3	8,098	.1
Total	1,068	89.2	2.4	8,272	.3
Districts					
Cities	107	99.1	2.7	386	.8
Towns	55	98.2	2.6	300	.5
Villages	2	100.0	2.2	5	.9
Townships	68	69.1	2.0	2,429	.1
Dev. Area Board	negl.	negl.	negl.	57	negl.
Imp. Districts	1	100.0	3.1	191	negl.
Total	233	90.1	2.5	3,368	.2
PROVINCIAL TOTAL	3,421	94.9	2.6	14,178	.6

Assessment Table 3

	Equalized	Residential Portion	Growth	Equalized per Household
	$000	%	%	$
Metropolitan Toronto				
Cities	93,656,101	53.7	1.6	117,364
Borough	3,324,479	72.9	(.1)	75,556
Total	96,980,581	54.4	1.5	115,179
Regions				
Cities	72,044,864	65.1	2.4	83,871
Towns	33,043,417	74.8	4.4	107,985
Village	173,531	99.8	6.0	173,531
Townships	10,780,577	87.3	2.9	96,255
Total	116,042,389	70.0	3.0	90,800
Counties				
Cities	26,091,647	62.6	1.6	59,981
Separated Towns	493,295	54.9	1.9	49,329
Towns	8,099,750	66.2	1.7	57,040
Villages	2,590,850	74.1	1.4	50,801
Townships	35,750,406	86.0	1.2	83,140
Total	73,025,948	74.8	1.4	68,376
Districts				
Cities	7,822,813	56.1	.9	73,110
Towns	3,141,271	54.0	1.3	57,114
Villages	94,622	75.6	.8	47,311
Townships	3,872,531	70.5	.7	56,949
Dev. Area Board	12,072	72.7	5.1	30,450
Imp. Districts	80,816	70.1	7.8	80,816
Total	15,024,125	59.6	1.0	64,481
PROVINCIAL TOTAL	301,073,042	65.6	2.0	88,007

Note: The "growth" figures represent the percentage increase in real property assessment during the year.

Property Taxation Table 4

	Residential and Farm	Commercial Industrial and Business	Special Charges	Sewer Surcharge on Direct Water Billings	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Cities	535,224	580,787	24,077	71,918	1,212,006
Borough	25,773	11,792	806	2,398	40,769
Total	560,997	592,579	24,883	74,316	1,252,775
Regions					
Cities	505,729	343,173	35,766	18,790	903,458
Towns	177,234	74,907	14,774	7,132	274,047
Village	1,260	3	103	0	1,366
Townships	56,585	10,450	5,171	788	72,994
Total	740,808	428,533	55,814	26,710	1,251,865
Counties					
Cities	221,722	163,847	19,298	13,577	418,444
Separated Towns	3,456	3,353	401	632	7,842
Towns	58,829	38,590	8,713	10,544	116,676
Villages	15,037	6,729	3,573	4,780	30,119
Townships	134,191	30,004	16,253	2,989	183,437
Total	433,235	242,523	48,238	32,522	756,518
Districts					
Cities	47,303	44,489	3,731	4,677	100,200
Towns	20,299	21,383	2,582	2,651	46,915
Villages	456	175	117	57	805
Townships	16,127	11,597	2,067	1,386	31,177
Dev. Area Board	101	42	3	0	146
Imp. Districts	280	187	24	1	492
Total	84,566	77,873	8,524	8,772	179,735
PROVINCIAL TOTAL	1,819,606	1,341,508	137,459	142,320	3,440,893

Note: This table excludes sewer surcharges billed by upper tier municipalities and therefore the total column may differ from that shown in Table 5.

Revenue Fund Revenues

Table 5

		Ontario Grants		
	Property Taxation	Unconditional	Conditional	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	690,609	115,998	406,310	522,308
Cities	543,915	46,722	51,684	98,406
Borough	18,251	2,637	2,071	4,708
Total	1,252,775	165,357	460,065	625,422
Regions				
Upper Tiers	627,867	161,171	470,478	631,649
Cities	510,163	80,421	60,533	140,954
Towns	161,062	23,800	28,711	52,511
Village	504	92	211	303
Townships	41,377	7,378	13,217	20,595
Total	1,340,973	272,862	573,150	846,012
Counties				
Upper Tiers	76,690	15,276	196,878	212,154
Cities	418,548	101,724	161,497	263,221
Separated Towns	7,847	2,557	2,124	4,681
Towns	100,724	33,005	15,262	48,267
Villages	25,222	9,579	6,760	16,339
Townships	127,736	38,606	72,588	111,194
Total	756,767	200,747	455,109	655,856
Districts				
Cities	100,201	59,248	72,568	131,816
Towns	46,915	31,079	42,348	73,427
Villages	805	626	330	956
Townships	31,177	20,379	20,568	40,947
Dev. Area Board	146	689	35	724
Imp. Districts	492	395	349	744
Total	179,736	112,416	136,198	248,614
PROVINCIAL TOTAL	3,530,251	751,382	1,624,522	2,375,904

	Payments in Lieu of Taxes		
	Ontario	Other	Total
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	8,557	0	8,557
Cities	52,125	41,249	93,374
Borough	1,097	86	1,183
Total	61,779	41,335	103,114
Regions			
Upper Tiers	10,424	0	10,424
Cities	24,349	97,195	121,544
Towns	6,453	3,287	9,740
Village	0	567	567
Townships	513	774	1,287
Total	41,739	101,823	143,562
Counties			
Upper Tiers	2,472	0	2,472
Cities	14,506	12,667	27,173
Separated Towns	156	290	446
Towns	2,434	3,077	5,511
Villages	538	464	1,002
Townships	3,882	4,909	8,791
Total	23,988	21,407	45,395
Districts			
Cities	3,898	3,980	7,878
Towns	1,887	1,020	2,907
Villages	21	7	28
Townships	1,141	303	1,444
Dev. Area Board	80	6	86
Imp. Districts	10	0	10
Total	7,037	5,316	12,353
PROVINCIAL TOTAL	134,543	169,881	304,424

Revenue Fund Revenues

Table 5
(Cont.)

	User Fees				
	Transit	Water	Homes for Aged	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	338,840	78,256	23,175	105,751	546,022
Cities	0	41,618	0	68,378	109,996
Borough	0	3,320	0	1,761	5,081
Total	338,840	123,194	23,175	175,890	661,099
Regions					
Upper Tiers	76,839	151,175	44,530	42,813	315,357
Cities	33,026	13,286	278	87,077	133,667
Towns	4,428	7,322	25	33,618	45,393
Village	0	0	0	6	6
Townships	1	766	0	11,646	12,413
Total	114,294	172,549	44,833	175,160	506,836
Counties					
Upper Tiers	0	0	43,386	9,748	53,134
Cities	31,836	62,846	11,967	59,708	166,357
Separated Towns	0	1,570	0	1,420	2,990
Towns	332	22,800	7	19,472	42,611
Villages	4	6,831	14	8,875	15,724
Townships	239	9,782	0	46,549	56,570
Total	32,411	103,829	55,374	145,772	337,386
Districts					
Cities	6,987	14,432	9,735	13,957	45,111
Towns	187	6,756	7,046	9,682	23,671
Villages	0	64	0	280	344
Townships	0	2,152	1,771	6,942	10,865
Dev. Area Board	0	61	0	305	366
Imp. Districts	0	33	0	49	82
Total	7,174	23,498	18,552	31,215	80,439
PROVINCIAL TOTAL	492,719	423,070	141,934	528,037	1,585,760

Revenue Fund Revenues

Table 5
(Concluded)

	Other Revenues	Total Revenues
	$000	$000
Metropolitan Toronto		
Upper Tier	80,489	1,847,985
Cities	102,295	947,985
Borough	2,754	31,977
Total	185,538	2,827,947
Regions		
Upper Tiers	41,067	1,626,363
Cities	114,897	1,021,225
Towns	40,973	309,678
Village	163	1,543
Townships	8,861	84,534
Total	205,961	3,043,343
Counties		
Upper Tiers	8,248	352,697
Cities	57,204	932,503
Separated Towns	1,330	17,293
Towns	14,654	211,767
Villages	5,468	63,760
Townships	30,527	334,778
Total	117,431	1,912,798
Districts		
Cities	9,964	294,969
Towns	9,882	156,801
Villages	165	2,298
Townships	6,992	91,425
Dev. Area Board	195	1,516
Imp. Districts	163	1,491
Total	27,361	548,500
PROVINCIAL TOTAL	536,291	8,332,588

Revenue Fund Expenditures by Function

Table 6

	General Government	Protection to Persons and Property			
		Fire	Police	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	67,943	0	349,811	17,148	366,959
Cities	177,106	145,688	0	29,436	175,124
Borough	3,821	7,113	0	676	7,789
Total	248,870	152,801	349,811	47,260	549,872
Regions					
Upper Tiers	87,978	116	233,354	29,046	262,516
Cities	167,731	143,033	59,675	24,758	227,466
Towns	49,280	32,632	1,860	9,968	44,460
Village	338	359	227	1	587
Townships	15,678	5,957	369	1,914	8,240
Total	321,005	182,097	295,485	65,687	543,269
Counties					
Upper Tiers	23,581	170	0	11,545	11,715
Cities	85,205	70,209	102,806	18,104	191,119
Separated Towns	2,162	919	1,981	52	2,952
Towns	26,877	9,354	27,738	3,728	40,820
Villages	11,490	2,408	1,264	1,027	4,699
Townships	57,920	17,200	6,438	9,062	32,700
Total	207,235	100,260	140,227	43,518	284,005
Districts					
Cities	18,948	21,982	29,382	9,097	60,461
Towns	14,956	5,680	9,165	1,492	16,337
Villages	619	120	0	17	137
Townships	17,164	3,154	2,146	1,062	6,362
Dev. Area Board	210	104	0	9	113
Imp. Districts	417	68	0	4	72
Total	52,314	31,108	40,693	11,681	83,482
PROVINCIAL TOTAL	829,424	466,266	826,216	168,146	1,460,628

Revenue Fund Expenditures by Function

Table 6
(Cont.)

	Transportation Services			
	Roads	Transit	Other	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	74,627	502,973	5,508	583,108
Cities	127,568	0	31,976	159,544
Borough	5,249	(15)	600	5,834
Total	207,444	502,958	38,084	748,486
Regions				
Upper Tiers	145,824	154,893	1,352	302,069
Cities	158,803	64,560	37,656	261,019
Towns	73,473	11,096	9,897	94,466
Village	364	0	32	396
Townships	32,180	6	1,419	33,605
Total	410,644	230,555	50,356	691,555
Counties				
Upper Tiers	78,623	0	58	78,681
Cities	107,154	56,537	21,989	185,680
Separated Towns	2,947	0	424	3,371
Towns	31,960	1,115	5,608	38,683
Villages	12,084	114	1,627	13,825
Townships	130,537	772	4,429	135,738
Total	363,305	58,538	34,135	455,978
Districts				
Cities	34,494	17,789	6,732	59,015
Towns	22,336	711	4,821	27,868
Villages	513	0	71	584
Townships	26,333	4	2,315	28,652
Dev. Area Board	317	0	209	526
Imp. Districts	426	0	34	460
Total	84,419	18,504	14,182	117,105
PROVINCIAL TOTAL	1,065,812	810,555	136,757	2,013,124

Revenue Fund Expenditures by Function

Table 6
(Cont.)

	Environmental Services			
	Sewers	Water	Solid Waste	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	95,637	82,878	46,307	224,822
Cities	51,359	46,906	49,724	147,989
Borough	1,987	730	2,066	4,783
Total	148,983	130,514	98,097	377,594
Regions				
Upper Tiers	182,166	173,044	34,481	389,691
Cities	38,661	12,759	31,471	82,891
Towns	8,607	9,712	14,118	32,437
Village	88	0	61	149
Townships	1,224	1,080	3,477	5,781
Total	230,746	196,595	83,608	510,949
Counties				
Upper Tiers	0	0	997	997
Cities	78,144	61,223	24,560	163,927
Separated Towns	1,449	1,803	552	3,804
Towns	28,259	25,533	7,412	61,204
Villages	7,815	8,988	2,524	19,327
Townships	8,200	13,723	12,644	34,567
Total	123,867	111,270	48,689	283,826
Districts				
Cities	19,003	15,384	6,125	40,512
Towns	11,535	8,012	3,639	23,186
Villages	131	96	103	330
Townships	3,811	3,173	2,586	9,570
Dev. Area Board	127	190	114	431
Imp. Districts	3	33	26	62
Total	34,610	26,888	12,593	74,091
PROVINCIAL TOTAL	538,206	465,267	242,987	1,246,460

Revenue Fund Expenditures by Function Table 6 (Cont.)

	Health and Social Services				
	Public Health	General Assistance	Elderly Assistance	Assistance to Children	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	40,726	217,086	95,815	122,933	476,560
Cities	55,794	0	579	4	56,377
Borough	1,907	0	0	8	1,915
Total	98,427	217,086	96,394	122,945	534,852
Regions					
Upper Tiers	98,930	230,113	112,478	109,745	551,266
Cities	6,213	2,296	7,337	3,157	19,003
Towns	2,326	181	442	17	2,966
Village	0	0	0	0	0
Townships	384	37	23	34	478
Total	107,853	232,627	120,280	112,953	573,713
Counties					
Upper Tiers	37,430	55,258	94,376	33,517	220,581
Cities	24,178	81,657	37,168	29,860	172,863
Separated Towns	331	1,245	99	429	2,104
Towns	2,176	814	125	2,243	5,358
Villages	500	640	33	87	1,260
Townships	1,623	3,837	124	376	5,960
Total	66,238	143,451	131,925	66,512	408,126
Districts					
Cities	11,653	25,284	31,444	11,722	80,103
Towns	5,994	10,531	19,729	14,817	51,071
Villages	48	76	47	3	174
Townships	2,229	3,132	6,177	818	12,356
Dev. Area Board	0	0	0	8	8
Imp. Districts	78	114	16	5	213
Total	20,002	39,137	57,413	27,373	143,925
PROVINCIAL TOTAL	292,520	632,301	406,012	329,783	1,660,616

Revenue Fund Expenditures by Function

Table 6
(Cont.)

	Recreation and Cultural Services		
	Parks and Recreation	Libraries	Total
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	67,658	57,665	125,323
Cities	139,935	74,284	214,219
Borough	5,104	2,558	7,662
Total	212,697	134,507	347,204
Regions			
Upper Tiers	367	7,056	7,423
Cities	156,852	71,781	228,633
Towns	56,322	19,332	75,654
Village	54	73	127
Townships	12,072	2,597	14,669
Total	225,667	100,839	326,506
Counties			
Upper Tiers	1,065	11,180	12,245
Cities	68,557	33,955	102,512
Separated Towns	1,540	563	2,103
Towns	27,299	4,619	31,918
Villages	11,390	1,167	12,557
Townships	25,597	3,177	28,774
Total	135,448	54,661	190,109
Districts			
Cities	23,742	8,553	32,295
Towns	14,590	2,973	17,563
Villages	371	67	438
Townships	11,889	2,097	13,986
Dev. Area Board	144	10	154
Imp. Districts	325	23	348
Total	51,061	13,723	64,784
PROVINCIAL TOTAL	624,873	303,730	928,603

Revenue Fund Expenditures by Function

Table 6
(Concluded)

	Planning and Development	Total Expenditures	In-Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	8,564	1,853,279	(5,294)
Cities	31,273	961,630	(13,645)
Borough	488	32,292	(315)
Total	40,325	2,847,201	(19,254)
Regions			
Upper Tiers	24,541	1,625,484	879
Cities	43,733	1,030,476	(9,251)
Towns	11,533	310,795	(1,117)
Village	13	1,609	(66)
Townships	6,404	84,856	(322)
Total	86,224	3,053,220	(9,877)
Counties			
Upper Tiers	6,444	354,243	(1,546)
Cities	25,209	926,515	5,988
Separated Towns	556	17,052	241
Towns	6,017	210,876	891
Villages	989	64,172	(412)
Townships	39,897	335,638	(860)
Total	79,112	1,908,496	4,302
Districts			
Cities	6,318	297,652	(2,683)
Towns	6,478	157,460	(659)
Villages	23	2,302	(4)
Townships	4,588	92,679	(1,254)
Dev. Area Board	16	1,458	58
Imp. Districts	63	1,635	(144)
Total	17,486	553,186	(4,686)
PROVINCIAL TOTAL	223,147	8,362,103	(29,515)

Revenue Fund Expenditures by Object

Table 7

	Salaries, Wages and Benefits	Materials, Supplies, Services, etc.	External Transfers	Debt Charges
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	958,988	361,748	260,195	138,071
Cities	572,958	217,822	4,328	79,935
Borough	21,454	6,602	(82)	3,103
Total	1,553,400	586,172	264,441	221,109
Regions				
Upper Tiers	657,578	423,398	234,303	142,628
Cities	561,407	291,377	(5,476)	72,309
Towns	143,916	109,341	699	13,727
Village	387	1,095	0	76
Townships	29,962	35,605	(235)	5,286
Total	1,393,250	860,816	229,291	234,026
Counties				
Upper Tiers	158,223	97,903	67,087	2,206
Cities	439,624	229,414	105,684	80,565
Separated Towns	7,211	5,332	1,444	551
Towns	86,825	76,760	(3,245)	19,754
Villages	18,188	32,820	(1,421)	3,126
Townships	94,507	143,760	7,099	39,173
Total	804,578	585,989	176,648	145,375
Districts				
Cities	156,572	61,320	37,034	22,679
Towns	69,930	44,974	17,993	6,435
Villages	616	1,210	56	82
Townships	34,858	36,928	5,890	3,243
Dev. Area Board	522	866	0	53
Imp. Districts	437	663	155	19
Total	262,935	145,961	61,128	32,511
PROVINCIAL TOTAL	4,014,163	2,178,938	731,508	633,021

Revenue Fund Expenditures by Object

Table 7
(Concluded)

	Transfers To Own Funds	Total Expenditures	In-Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	134,277	1,853,279	(5,294)
Cities	86,587	961,630	(13,645)
Borough	1,215	32,292	(315)
Total	222,079	2,847,201	(19,254)
Regions			
Upper Tiers	167,577	1,625,484	879
Cities	110,512	1,030,476	(9,251)
Towns	43,112	310,795	(1,117)
Village	50	1,609	(66)
Townships	14,237	84,856	(322)
Total	335,488	3,053,220	(9,877)
Counties			
Upper Tiers	28,824	354,243	(1,546)
Cities	71,228	926,515	5,988
Separated Towns	2,515	17,052	241
Towns	30,782	210,876	891
Villages	11,438	64,172	(412)
Townships	51,054	335,638	(860)
Total	195,841	1,908,496	4,302
Districts			
Cities	20,047	297,652	(2,683)
Towns	18,127	157,460	(659)
Villages	337	2,302	(4)
Townships	11,762	92,679	(1,254)
Dev. Area Board	18	1,458	58
Imp. Districts	361	1,635	(144)
Total	50,652	553,186	(4,686)
PROVINCIAL TOTAL	804,060	8,362,103	(29,515)

Capital Fund Revenues Table 8

	Transfers from Own Funds		
	Revenue Fund	Reserves and Reserve Funds	Total
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	87,550	4,023	91,573
Cities	30,335	42,735	73,070
Borough	242	1,629	1,871
Total	118,127	48,387	166,514
Regions			
Upper Tiers	74,667	75,947	150,614
Cities	22,244	144,890	167,134
Towns	23,868	46,517	70,385
Village	30	0	30
Townships	8,789	4,948	13,737
Total	129,598	272,302	401,900
Counties			
Upper Tiers	20,514	1,235	21,749
Cities	37,724	22,865	60,589
Separated Towns	1,664	185	1,849
Towns	21,828	6,384	28,212
Villages	7,739	1,844	9,583
Townships	31,544	6,942	38,486
Total	121,013	39,455	160,468
Districts			
Cities	11,700	8,454	20,154
Towns	14,528	3,191	17,719
Villages	115	141	256
Townships	8,434	1,786	10,220
Dev. Area Board	17	0	17
Imp. Districts	107	279	386
Total	34,901	13,851	48,752
PROVINCIAL TOTAL	403,639	373,995	777,634

Capital Fund Revenues

Table 8
(Cont.)

	Long-Term Borrowing			
	Own Purposes	Unconsolidated Local Boards	Individuals	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	11,645	0	0	11,645
Cities	27,788	0	0	27,788
Borough	600	0	0	600
Total	40,033	0	0	40,033
Regions				
Upper Tiers	62,825	16,260	0	79,085
Cities	45,455	1,350	252	47,057
Towns	11,553	7,825	660	20,038
Village	0	0	0	0
Townships	1,109	0	1,716	2,825
Total	120,942	25,435	2,628	149,005
Counties				
Upper Tiers	2,311	0	0	2,311
Cities	49,469	1,850	0	51,319
Separated Towns	42	100	0	142
Towns	6,846	250	28	7,124
Villages	1,550	0	40	1,590
Townships	6,255	0	15,192	21,447
Total	66,473	2,200	15,260	83,933
Districts				
Cities	11,745	0	0	11,745
Towns	1,677	0	20	1,697
Villages	0	0	0	0
Townships	1,518	0	600	2,118
Dev. Area Board	583	0	0	583
Imp. Districts	0	0	0	0
Total	15,523	0	620	16,143
PROVINCIAL TOTAL	242,971	27,635	18,508	289,114

Capital Fund Revenues

Table 8
(Concluded)

	Ontario Grants	Other Sources	Total Revenues
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	142,507	26,566	272,291
Cities	26,133	23,123	150,114
Borough	3,251	483	6,205
Total	171,891	50,172	428,610
Regions			
Upper Tiers	106,385	16,744	352,828
Cities	35,309	36,325	285,826
Towns	20,880	29,034	140,336
Village	0	0	30
Townships	9,698	3,587	29,847
Total	172,272	85,690	808,867
Counties			
Upper Tiers	33,076	813	57,950
Cities	40,224	13,066	165,198
Separated Towns	1,700	238	3,929
Towns	30,559	5,623	71,519
Villages	9,685	2,451	23,315
Townships	57,169	14,018	131,135
Total	172,413	36,209	453,046
Districts			
Cities	18,338	10,636	60,873
Towns	18,905	3,985	42,306
Villages	126	99	482
Townships	23,120	3,837	39,295
Dev. Area Board	692	159	1,452
Imp. Districts	3,702	87	4,176
Total	64,883	18,803	148,584
PROVINCIAL TOTAL	581,459	190,874	1,839,107

Capital Fund Expenditures and Transfers Table 9

			Transportation Services		
	General Government	Protection to Persons and Property	Roads	Transit	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	432	23,550	27,983	173,181	201,164
Cities	13,064	3,111	53,055	0	53,055
Borough	509	9	1,831	0	1,831
Total	14,005	26,670	82,869	173,181	256,050
Regions					
Upper Tiers	8,543	11,060	98,647	60,487	159,134
Cities	40,506	13,821	88,518	3,964	92,482
Towns	6,496	3,722	45,256	1,602	46,858
Village	30	0	0	0	0
Townships	1,774	1,371	12,466	0	12,466
Total	57,349	29,974	244,887	66,053	310,940
Counties					
Upper Tiers	6,284	300	46,174	0	46,174
Cities	6,331	6,692	50,664	4,230	54,894
Separated Towns	185	119	2,114	0	2,114
Towns	2,184	2,219	20,677	297	20,974
Villages	749	1,062	7,627	0	7,627
Townships	5,480	4,670	48,031	0	48,031
Total	21,213	15,062	175,287	4,527	179,814
Districts					
Cities	1,159	4,595	15,063	711	15,774
Towns	1,002	1,477	12,557	14	12,571
Villages	6	70	55	0	55
Townships	1,130	999	10,460	0	10,460
Dev. Area Board	1	5	0	0	0
Imp. Districts	32	25	43	0	43
Total	3,330	7,171	38,178	725	38,903
PROVINCIAL TOTAL	95,897	78,877	541,221	244,486	785,707

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Environmental Services				
	Sewers	Water	Solid Waste	Total	Public Health
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	22,123	4,188	11,865	38,176	3,492
Cities	33,419	6,039	2,568	42,026	4,851
Borough	4,236	0	0	4,236	30
Total	59,778	10,227	14,433	84,438	8,373
Regions					
Upper Tiers	48,691	46,717	8,280	103,688	7,644
Cities	24,516	4,411	747	29,674	678
Towns	20,866	4,330	864	26,060	200
Village	0	0	0	0	0
Townships	949	1,465	181	2,595	315
Total	95,022	56,923	10,072	162,017	8,837
Counties					
Upper Tiers	0	0	740	740	1,734
Cities	36,234	10,385	2,064	48,683	1,682
Separated Towns	467	553	32	1,052	14
Towns	22,938	8,487	811	32,236	246
Villages	3,547	5,468	141	9,156	136
Townships	17,082	5,877	612	23,571	339
Total	80,268	30,770	4,400	115,438	4,151
Districts					
Cities	13,864	13,363	312	27,539	3,021
Towns	10,602	1,480	58	12,140	803
Villages	0	0	0	0	1
Townships	7,469	5,013	212	12,694	567
Dev. Area Board	164	377	0	541	0
Imp. Districts	1,983	1,754	0	3,737	24
Total	34,082	21,987	582	56,651	4,416
PROVINCIAL TOTAL	269,150	119,907	29,487	418,544	25,777

Capital Fund Expenditures and Transfers

Table 9 (Cont.)

	Social Services	Recreational and Cultural Services	Planning and Development	Total Own Expenditures
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	7,115	17,681	46	291,656
Cities	0	30,191	7,524	153,822
Borough	0	936	3	7,554
Total	7,115	48,808	7,573	453,032
Regions				
Upper Tiers	5,113	265	1,293	296,740
Cities	669	62,716	22,602	263,148
Towns	101	31,720	4,596	119,752
Village	0	0	0	30
Townships	9	3,707	6,188	28,427
Total	5,892	98,408	34,679	708,097
Counties				
Upper Tiers	3,986	2,222	133	61,573
Cities	1,287	16,189	13,619	149,377
Separated Towns	0	301	158	3,944
Towns	28	6,855	4,965	69,706
Villages	33	3,430	431	22,634
Townships	122	7,875	13,806	103,895
Total	5,456	36,872	33,112	411,129
Districts				
Cities	644	11,169	3,351	67,252
Towns	3,852	4,553	4,233	40,629
Villages	169	110	24	436
Townships	438	3,353	7,119	36,770
Dev. Area Board	77	543	18	1,186
Imp. Districts	0	49	0	3,910
Total	5,180	19,777	14,745	150,183
PROVINCIAL TOTAL	23,643	203,865	90,109	1,722,441

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Transfers			
	Unconcolidated Local Boards	Individuals	Own Funds	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	0	0	76	76
Cities	0	0	3,412	3,412
Borough	0	0	0	0
Total	0	0	3,488	3,488
Regions				
Upper Tiers	16,260	0	9,830	26,090
Cities	1,350	252	20,915	22,517
Towns	7,825	660	4,565	13,050
Village	0	0	0	0
Townships	0	1,716	610	2,326
Total	25,435	2,628	35,920	63,983
Counties				
Upper Tiers	0	0	68	68
Cities	1,850	0	7,216	9,066
Separated Towns	100	0	0	100
Towns	250	28	1,840	2,118
Villages	0	40	561	601
Townships	0	15,192	1,373	16,565
Total	2,200	15,260	11,058	28,518
Districts				
Cities	0	0	202	202
Towns	0	20	1,124	1,144
Villages	0	0	0	0
Townships	0	600	749	1,349
Dev. Area Board	0	0	0	0
Imp. Districts	0	0	0	0
Total	0	620	2,075	2,695
PROVINCIAL TOTAL	27,635	18,508	52,541	98,684

Capital Fund Expenditures and Transfers

Table 9 (Concluded)

	Total Applications	In-Year Balance
	$000	$000
Metropolitan Toronto		
Upper Tier	291,732	(19,441)
Cities	157,234	(7,120)
Borough	7,554	(1,349)
Total	456,520	(27,910)
Regions		
Upper Tiers	322,830	29,998
Cities	285,665	161
Towns	132,802	7,534
Village	30	0
Townships	30,753	(906)
Total	772,080	36,787
Counties		
Upper Tiers	61,641	(3,691)
Cities	158,443	6,755
Separated Towns	4,044	(115)
Towns	71,824	(305)
Villages	23,235	80
Townships	120,460	10,675
Total	439,647	13,399
Districts		
Cities	67,454	(6,581)
Towns	41,773	533
Villages	436	46
Townships	38,119	1,176
Dev. Area Board	1,186	266
Imp. Districts	3,910	266
Total	152,878	(4,294)
PROVINCIAL TOTAL	1,821,125	17,982

Year-End Position

Table 10

	Revenue Fund Balance	Capital Fund Balance	Reserves and Reserve Funds		
			Reserves	Reserve Funds	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	39,489	(2,412)	78,078	19,055	97,133
Cities	43,066	15,121	145,985	146,151	292,136
Borough	1,482	(1,593)	2,944	2,418	5,362
Total	84,037	11,116	227,007	167,624	394,631
Regions					
Upper Tiers	16,474	69,131	147,693	204,685	352,378
Cities	39,103	4,893	100,302	334,930	435,232
Towns	18,610	6,842	51,643	140,711	192,354
Village	55	(17)	63	53	116
Townships	3,507	(5,272)	22,657	10,300	32,957
Total	77,749	75,577	322,358	690,679	1,013,037
Counties					
Upper Tiers	6,388	(4,313)	21,361	6,031	27,392
Cities	29,497	(11,048)	63,529	67,814	131,343
Separated Towns	1,259	(146)	1,811	571	2,382
Towns	13,051	(8,811)	24,293	19,798	44,091
Villages	5,359	(1,918)	12,216	6,431	18,647
Townships	19,363	(12,188)	69,397	34,210	103,607
Total	74,917	(38,424)	192,607	134,855	327,462
Districts					
Cities	10,654	(15,992)	13,247	37,824	51,071
Towns	4,621	(3,703)	15,975	8,462	24,437
Villages	143	11	725	61	786
Townships	1,122	(2,159)	14,797	5,987	20,784
Dev. Area Board	(33)	(130)	31	51	82
Imp. Districts	(56)	102	394	982	1,376
Total	16,451	(21,871)	45,169	53,367	98,536
PROVINCIAL TOTAL	253,154	26,398	787,141	1,046,525	1,833,666

Year-End Position

Table 10
(Concluded)

	Taxes Uncollected				
	Current Year	Previous Year	Prior Years	Total	Long-Term Debt Outstanding
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	0	0	0	0	442,155
Cities	64,477	12,823	17,506	94,806	196,978
Borough	1,358	247	267	1,872	8,213
Total	65,835	13,070	17,773	96,678	647,346
Regions					
Upper Tiers	0	0	0	0	737,679
Cities	46,666	14,716	6,283	67,665	377,606
Towns	26,934	5,688	5,513	38,135	108,613
Village	3	0	0	3	205
Townships	9,897	3,159	3,226	16,282	23,102
Total	83,500	23,563	15,022	122,085	1,247,205
Counties					
Upper Tiers	0	0	0	0	8,823
Cities	26,270	7,571	8,337	42,178	408,235
Separated Towns	726	227	303	1,256	2,134
Towns	9,911	3,531	3,454	16,896	102,739
Villages	3,142	1,038	1,192	5,372	16,145
Townships	34,935	10,457	11,396	56,788	176,224
Total	74,984	22,824	24,682	122,490	714,300
Districts					
Cities	6,064	1,822	1,011	8,897	130,175
Towns	4,199	1,584	1,572	7,355	32,933
Villages	121	40	30	191	337
Townships	4,758	1,689	1,851	8,298	15,729
Dev. Area Board	33	14	11	58	745
Imp. Districts	93	25	36	154	204
Total	15,268	5,174	4,511	24,953	180,123
PROVINCIAL TOTAL	239,587	64,631	61,988	366,206	2,788,974

Appendix C

Detailed Municipal Financial Data by Population Ranges

Table 1: 1985 Enumerated Population
Table 2: Households and Hectarage
Table 3: Assessment
Table 4: Property Taxation
Table 5: Revenue Fund Revenues
Table 6: Revenue Fund Expenditures by Function
Table 7: Revenue Fund Expenditures by Object
Table 8: Capital Fund Revenues
Table 9: Capital Fund Expenditures and Transfers
Table 10: Year-End Position

Note: Figures may vary slightly from those in the text due to rounding.

1985 Enumerated Population

Table 1

		Number of Municipalities	Total Population	Age Distribution 0-19	20-65	66 +
				%	%	%
Metropolitan Toronto						
Upper Tier		1				
Cities		5	2,056,858	22.7	65.9	11.4
Borough		1	97,679	18.4	64.7	16.9
Total		7	2,154,537	22.5	65.9	11.6
Regions						
Upper Tiers		12				
Cities	100,000 or greater	8	1,657,023	26.9	63.6	9.4
	50 to 100,000	6	481,953	28.7	63.1	8.2
	less than 50,000	8	213,066	28.2	61.4	10.4
Towns	25,000 or greater	13	599,272	31.1	62.2	6.8
	10 to 25,000	19	294,532	29.5	59.9	10.6
	5,000 to 10,000	5	41,367	28.7	59.2	12.1
	less than 5,000	1	3,722	32.6	60.0	7.5
Village		1	2,323	26.3	60.4	13.2
Townships	10,000 or greater	12	163,926	31.2	60.4	8.4
	5,000 to 10,000	11	86,700	31.9	58.0	10.0
	2,500 to 5,000	1	4,762	21.2	59.7	19.1
	less than 2,500	2	3,998	22.9	61.1	16.0
Total		99	3,552,644	28.5	62.5	9.0
Counties						
Upper Tiers		26				
Cities	100,000 or greater	2	471,028	26.1	62.9	11.0
	50 to 100,000	4	276,675	25.3	62.1	12.7
	less than 50,000	12	368,643	26.5	60.2	13.2
Separated towns		4	23,555	25.0	57.9	17.1
Towns	10,000 or greater	8	100,672	27.7	57.6	14.7
	5,000 to 10,000	20	134,970	28.6	57.3	14.1
	2,500 to 5,000	27	99,802	26.7	56.1	17.2
	less than 2,500	13	24,734	26.5	53.4	20.1
Villages	2,500 or greater	4	13,991	33.1	59.7	7.2
	less than 2,500	106	113,540	27.0	55.4	17.7
Townships	10,000 or greater	8	131,030	31.8	60.6	7.5
	5,000 to 10,000	35	234,157	29.9	60.6	9.6
	2,500 to 5,000	98	348,968	30.8	58.9	10.3
	less than 2,500	186	258,485	30.4	58.0	11.6
Total		553	2,600,250	28.0	59.8	12.1
Districts						
Cities	100,000 or greater	1	112,518	26.6	61.9	11.5
	50 to 100,000	2	132,155	29.1	61.3	9.5
	less than 50,000	1	45,743	30.6	60.3	9.1
Towns	10,000 or greater	3	41,694	32.2	60.3	7.5
	5,000 to 10,000	9	58,686	27.6	59.5	12.9
	2,500 to 5,000	6	21,389	30.8	58.9	10.3
	less than 2,500	18	20,471	29.3	56.2	14.6
Villages		8	4,403	26.9	55.2	17.9
Townships	2,500 or greater	11	37,084	32.4	60.7	6.9
	less than 2,500	113	97,330	32.4	58.4	9.2
Dev. Area Board		1	1,294	41.5	52.7	5.8
Imp. Districts		7	3,100	34.5	57.6	7.9
Total		180	575,867	29.7	60.2	10.1
PROVINCIAL TOTAL		839	8,883,298	27.0	62.4	10.6

Households and Hectarage Table 2

		Households			Hectares	
		Total	Per Cent Permanent	Population to Household Ratio	Total	Population per Hectare
		000	%		000	
Metropolitan Toronto						
Cities		798	100.0	2.6	62	33.2
Borough		44	100.0	2.2	2	48.8
Total		842	100.0	2.5	64	33.7
Regions						
Cities	100,000 or greater	613	100.0	2.7	136	12.2
	50 to 100,000	167	100.0	2.9	117	4.1
	less than 50,000	79	97.5	2.7	120	1.8
Towns	25,000 or greater	176	99.4	2.4	311	1.9
	10 to 25,000	108	93.5	2.7	478	.6
	5,000 to 10,000	21	71.4	2.0	216	.2
	less than 5,000	1	100.0	3.7	19	.2
Village		1	100.0	2.3	negl.	negl.
Townships	10,000 or greater	56	89.3	2.9	419	.4
	5,000 to 10,000	38	94.7	2.3	440	.2
	2,500 to 5,000	10	40.0	.5	100	negl.
	less than 2,500	8	25.0	.5	121	negl.
Total		1,278	97.2	2.8	2,477	1.4
Counties						
Cities	100,000 or greater	185	100.0	2.5	28	16.8
	50 to 100,000	127	100.0	2.2	25	11.1
	less than 50,000	123	100.0	3.0	32	11.5
Separated towns		10	100.0	2.4	3	7.9
Towns	10,000 or greater	38	100.0	2.6	11	9.2
	5,000 to 10,000	49	98.0	2.8	15	9.0
	2,500 to 5,000	44	90.9	2.3	24	4.2
	less than 2,500	11	100.0	2.2	4	6.2
Villages	2,500 or greater	4	100.0	3.5	1	14.0
	less than 2,500	47	95.7	2.4	31	3.7
Townships	10,000 or greater	43	93.0	3.0	180	.7
	5,000 to 10,000	87	83.9	2.7	906	.3
	2,500 to 5,000	140	80.7	2.5	2,366	.1
	less than 2,500	159	60.4	1.6	4,645	.1
Total		1,068	89.3	2.4	8,271	.3
Districts						
Cities	100,000 or greater	42	100.0	2.7	32	3.5
	50 to 100,000	48	97.9	2.8	53	2.5
	less than 50,000	17	94.1	2.7	300	.2
Towns	10,000 or greater	16	100.0	2.6	121	.3
	5,000 to 10,000	22	100.0	2.7	82	.7
	2,500 to 5,000	8	100.0	2.7	12	1.8
	less than 2,500	8	100.0	2.6	84	.2
Villages		2	100.0	2.2	5	.9
Townships	2,500 or greater	13	92.3	2.9	309	.1
	less than 2,500	56	64.3	1.7	2,121	negl.
Dev. Area Board		negl.	negl.	negl.	57	negl.
Imp. Districts		1	100.0	3.1	191	negl.
Total		233	90.1	2.5	3,367	.2
PROVINCIAL TOTAL		3,421	94.9	2.6	14,179	.6

Assessment

Table 3

		Equalized	Residential Portion	Growth	Equalized per Household
		$000	%	%	$
Metropolitan Toronto					
Cities		93,656,101	53.7	1.6	117,364
Borough		3,324,479	72.9	(.1)	75,556
Total		96,980,581	54.4	1.5	115,179
Regions					
Cities	100,000 or greater	53,215,586	64.3	2.2	86,812
	50 to 100,000	13,092,321	68.6	3.1	78,397
	less than 50,000	5,736,958	64.6	2.7	72,620
Towns	25,000 or greater	23,065,715	74.0	5.6	131,055
	10 to 25,000	8,457,581	78.4	2.3	78,311
	5,000 to 10,000	1,469,895	65.6	.3	69,995
	less than 5,000	50,226	72.3	(3.2)	50,226
Village		173,531	99.8	6.0	173,531
Townships	10,000 or greater	5,628,053	87.6	3.8	100,501
	5,000 to 10,000	3,669,916	85.0	2.3	96,577
	2,500 to 5,000	913,993	90.3	1.2	91,399
	less than 2,500	568,615	94.3	1.5	71,077
Total		116,042,389	70.0	3.0	90,800
Counties					
Cities	100,000 or greater	10,823,192	64.5	.9	58,504
	50 to 100,000	7,874,818	63.3	2.3	62,006
	less than 50,000	7,393,637	59.2	2.0	60,111
Separated towns		493,295	54.9	1.9	49,329
Towns	10,000 or greater	2,412,517	59.0	1.2	63,487
	5,000 to 10,000	2,866,191	65.5	1.9	58,494
	2,500 to 5,000	2,304,033	72.7	1.9	52,364
	less than 2,500	517,010	74.1	1.8	47,001
Villages	2,500 or greater	273,501	84.0	2.1	68,375
	less than 2,500	2,317,349	72.9	1.3	49,305
Townships	10,000 or greater	3,638,282	71.9	1.6	84,611
	5,000 to 10,000	7,673,650	81.5	.6	88,203
	2,500 to 5,000	11,152,314	86.5	1.7	79,659
	less than 2,500	13,286,160	92.1	1.1	83,561
Total		73,025,948	74.8	1.4	68,440
Districts					
Cities	100,000 or greater	3,323,773	52.2	.1	79,137
	50 to 100,000	3,318,738	60.5	1.5	69,140
	less than 50,000	1,180,302	54.5	1.9	69,430
Towns	10,000 or greater	927,385	53.4	.3	57,962
	5,000 to 10,000	1,453,495	46.5	1.9	66,068
	2,500 to 5,000	355,648	71.2	1.5	44,456
	less than 2,500	404,743	67.3	1.6	50,593
Villages		94,622	75.6	.8	47,311
Townships	2,500 or greater	818,910	57.4	1.0	62,993
	less than 2,500	3,053,621	74.0	.6	54,529
Dev. Area Board		12,072	72.7	5.1	30,450
Imp. Districts		80,816	70.1	7.8	80,816
Total		15,024,125	59.6	1.0	64,481
PROVINCIAL TOTAL		301,073,042	65.6	2.0	88,033

Note: The "growth" figures represent the percentage increase in real property assessment during the year.

Property Taxation

Table 4

		Residential and Farm	Commercial Industrial and Business	Special Charges	Sewer Surcharge on Direct Water Billings	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Cities		535,224	580,787	24,077	71,918	1,212,006
Borough		25,773	11,792	806	2,398	40,769
Total		560,997	592,579	24,883	74,316	1,252,775
Regions						
Cities	100,000 or greater	355,911	249,170	23,754	7,266	636,101
	50 to 100,000	105,172	62,990	8,927	10,501	187,590
	less than 50,000	44,646	31,014	3,084	1,023	79,767
Towns	25,000 or greater	109,630	46,267	8,962	4,275	169,134
	10 to 25,000	59,233	21,725	4,853	2,857	88,668
	5,000 to 10,000	7,838	6,711	931	0	15,480
	less than 5,000	534	203	27	0	764
Village		1,260	3	103	0	1,366
Townships	10,000 or greater	30,448	5,536	3,141	689	39,814
	5,000 to 10,000	20,181	4,106	1,803	17	26,107
	2,500 to 5,000	4,054	666	174	81	4,975
	less than 2,500	1,902	141	55	0	2,098
Total		740,809	428,532	55,814	26,709	1,251,864
Counties						
Cities	100,000 or greater	100,277	70,328	6,238	0	176,843
	50 to 100,000	62,263	43,282	7,263	4,917	117,725
	less than 50,000	59,182	50,238	5,796	8,660	123,876
Separated towns		3,456	3,353	401	632	7,842
Towns	10,000 or greater	18,252	15,475	2,547	1,880	38,154
	5,000 to 10,000	20,291	13,758	2,911	3,235	40,195
	2,500 to 5,000	16,305	7,642	2,423	4,200	30,570
	less than 2,500	3,980	1,715	831	1,230	7,756
Villages	2,500 or greater	1,600	351	435	417	2,803
	less than 2,500	13,436	6,378	3,139	4,363	27,316
Townships	10,000 or greater	16,089	7,555	2,697	1,594	27,935
	5,000 to 10,000	27,506	7,794	4,521	546	40,367
	2,500 to 5,000	45,792	8,984	5,393	680	60,849
	less than 2,500	44,803	5,671	3,642	169	54,285
Total		433,232	242,524	48,237	32,523	756,516
Districts						
Cities	100,000 or greater	19,737	21,698	1,029	0	42,464
	50 to 100,000	21,186	16,534	2,181	4,677	44,578
	less than 50,000	6,381	6,258	520	0	13,159
Towns	10,000 or greater	7,021	6,927	538	238	14,724
	5,000 to 10,000	8,594	11,877	1,321	1,103	22,895
	2,500 to 5,000	2,552	1,222	298	643	4,715
	less than 2,500	2,132	1,358	423	667	4,580
Villages		456	175	117	57	805
Townships	2,500 or greater	3,824	3,855	355	393	8,427
	less than 2,500	12,303	7,743	1,711	993	22,750
Dev. Area Board		101	42	3	0	146
Imp. Districts		280	187	24	1	492
Total		84,567	77,876	8,520	8,772	179,735
PROVINCIAL TOTAL		1,819,605	1,341,511	137,454	142,320	3,440,890

Note: This table excludes sewer surcharges billed by upper tier municipalities and therefore the total column may differ from that shown in Table 5.

Revenue Fund Revenues

Table 5

			Ontario Grants		
		Property Taxation	Unconditional	Conditional	Total
		$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier		690,609	115,998	406,310	522,308
Cities		543,915	46,722	51,684	98,406
Borough		18,251	2,637	2,071	4,708
Total		1,252,775	165,357	460,065	625,422
Regions					
Upper Tiers		627,867	161,171	470,478	631,649
Cities	100,000 or greater	361,033	50,090	41,115	91,205
	50 to 100,000	104,718	21,444	12,991	34,435
	less than 50,000	44,412	8,887	6,426	15,313
Towns	25,000 or greater	103,811	9,556	15,097	24,653
	10 to 25,000	48,186	11,199	10,917	22,116
	5,000 to 10,000	8,670	2,723	2,597	5,320
	less than 5,000	395	322	100	422
Village		504	92	211	303
Townships	10,000 or greater	22,591	3,499	6,507	10,006
	5,000 to 10,000	14,224	3,311	5,390	8,701
	2,500 to 5,000	3,197	342	845	1,187
	less than 2,500	1,365	226	474	700
Total		1,340,973	272,862	573,148	846,010
Counties					
Upper Tiers		76,690	15,276	196,878	212,154
Cities	100,000 or greater	176,842	39,982	77,407	117,389
	50 to 100,000	117,728	28,548	49,549	78,097
	less than 50,000	123,977	33,194	34,777	67,971
Separated towns		7,847	2,557	2,124	4,681
Towns	10,000 or greater	33,901	8,180	3,996	12,176
	5,000 to 10,000	34,029	11,742	5,150	16,892
	2,500 to 5,000	26,169	10,085	4,512	14,597
	less than 2,500	6,625	2,999	1,605	4,604
Villages	2,500 or greater	2,307	856	365	1,221
	less than 2,500	22,915	8,723	6,395	15,118
Townships	10,000 or greater	20,852	5,457	4,050	9,507
	5,000 to 10,000	27,341	7,969	10,848	18,817
	2,500 to 5,000	41,801	12,719	23,692	36,411
	less than 2,500	37,743	12,461	33,998	46,459
Total		756,767	200,748	455,346	656,094
Districts					
Cities	100,000 or greater	42,464	24,766	27,221	51,987
	50 to 100,000	44,578	25,601	34,780	60,381
	less than 50,000	13,158	8,882	10,570	19,452
Towns	10,000 or greater	14,724	9,857	13,279	23,136
	5,000 to 10,000	22,894	12,909	19,780	32,689
	2,500 to 5,000	4,716	4,688	4,328	9,016
	less than 2,500	4,581	3,624	4,960	8,584
Villages		805	626	330	956
Townships	2,500 or greater	8,427	5,398	5,568	10,966
	less than 2,500	22,750	14,981	14,755	29,736
Dev. Area Board		146	689	35	724
Imp. Districts		492	395	349	744
Total		179,735	112,416	135,955	248,371
PROVINCIAL TOTAL		3,530,250	751,383	1,624,514	2,375,897

Revenue Fund Revenues

Table 5
(Cont.)

		Payments in Lieu of Taxes		
		Ontario	Other	Total
		$000	$000	$000
Metropolitan Toronto				
Upper Tier		8,557	0	8,557
Cities		52,125	41,249	93,374
Borough		1,097	86	1,183
Total		61,779	41,335	103,114
Regions				
Upper Tiers		10,424	0	10,424
Cities	100,000 or greater	16,351	83,239	99,590
	50 to 100,000	6,501	10,856	17,357
	less than 50,000	1,497	3,100	4,597
Towns	25,000 or greater	5,027	1,720	6,747
	10 to 25,000	1,266	1,319	2,585
	5,000 to 10,000	156	234	390
	less than 5,000	4	14	18
Village		0	567	567
Townships	10,000 or greater	306	356	662
	5,000 to 10,000	179	404	583
	2,500 to 5,000	22	1	23
	less than 2,500	5	12	17
Total		41,738	101,822	143,560
Counties				
Upper Tiers		2,472	0	2,472
Cities	100,000 or greater	6,531	4,665	11,196
	50 to 100,000	4,295	3,677	7,972
	less than 50,000	3,680	4,324	8,004
Separated towns		156	290	446
Towns	10,000 or greater	775	1,180	1,955
	5,000 to 10,000	746	504	1,250
	2,500 to 5,000	720	1,305	2,025
	less than 2,500	194	88	282
Villages	2,500 or greater	7	108	115
	less than 2,500	531	357	888
Townships	10,000 or greater	479	1,624	2,103
	5,000 to 10,000	904	1,659	2,563
	2,500 to 5,000	1,157	1,116	2,273
	less than 2,500	1,342	509	1,851
Total		23,989	21,406	45,395
Districts				
Cities	100,000 or greater	2,018	1,843	3,861
	50 to 100,000	1,404	1,995	3,399
	less than 50,000	476	142	618
Towns	10,000 or greater	580	222	802
	5,000 to 10,000	706	312	1,018
	2,500 to 5,000	371	451	822
	less than 2,500	229	35	264
Villages		21	7	28
Townships	2,500 or greater	381	92	473
	less than 2,500	760	211	971
Dev. Area Board		80	6	86
Imp. Districts		10	0	10
Total		7,036	5,316	12,352
PROVINCIAL TOTAL		134,542	169,879	304,421

Revenue Fund Revenues **Table 5 (Cont.)**

		User Fees				
		Transit	Water	Homes for Aged	Other	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper Tier		338,840	78,256	23,175	105,751	546,022
Cities		0	41,618	0	68,378	109,996
Borough		0	3,320	0	1,761	5,081
Total		338,840	123,194	23,175	175,890	661,099
Regions						
Upper Tiers		76,839	151,175	44,530	42,813	315,357
Cities	100,000 or greater	27,594	7,321	275	67,274	102,464
	50 to 100,000	4,802	4,049	0	13,857	22,708
	less than 50,000	630	1,916	2	5,947	8,495
Towns	25,000 or greater	4,358	4,351	13	21,970	30,692
	10 to 25,000	69	2,954	11	9,994	13,028
	5,000 to 10,000	0	17	0	1,460	1,477
	less than 5,000	0	0	0	193	193
Village		0	0	0	6	6
Townships	10,000 or greater	0	678	0	5,337	6,015
	5,000 to 10,000	1	62	0	5,281	5,344
	2,500 to 5,000	0	26	0	878	904
	less than 2,500	0	0	0	152	152
Total		114,293	172,549	44,831	175,162	506,835
Counties						
Upper Tiers		0	0	43,386	9,748	53,134
Cities	100,000 or greater	18,739	23,386	2,195	25,066	69,386
	50 to 100,000	7,902	18,749	7,866	18,990	53,507
	less than 50,000	5,195	20,711	1,907	15,652	43,465
Separated towns		0	1,570	0	1,420	2,990
Towns	10,000 or greater	329	6,032	0	5,239	11,600
	5,000 to 10,000	3	8,072	0	5,828	13,903
	2,500 to 5,000	0	7,127	7	6,102	13,236
	less than 2,500	0	1,569	0	2,303	3,872
Villages	2,500 or greater	0	352	0	785	1,137
	less than 2,500	4	6,479	14	8,090	14,587
Townships	10,000 or greater	239	3,787	0	3,551	7,577
	5,000 to 10,000	0	2,933	0	8,576	11,509
	2,500 to 5,000	0	2,640	0	16,095	18,735
	less than 2,500	0	422	0	18,326	18,748
Total		32,411	103,829	55,375	145,771	337,386
Districts						
Cities	100,000 or greater	2,869	6,373	4,420	5,808	19,470
	50 to 100,000	3,093	6,254	4,032	6,074	19,453
	less than 50,000	1,026	1,805	1,283	2,075	6,189
Towns	10,000 or greater	154	1,592	2,094	2,279	6,119
	5,000 to 10,000	32	3,263	4,366	4,582	12,243
	2,500 to 5,000	0	1,048	47	1,437	2,532
	less than 2,500	0	853	539	1,384	2,776
Villages		0	64	0	280	344
Townships	2,500 or greater	0	659	1,768	1,623	4,050
	less than 2,500	0	1,493	3	5,318	6,814
Dev. Area Board		0	61	0	305	366
Imp. Districts		0	33	0	49	82
Total		7,174	23,498	18,552	31,214	80,438
PROVINCIAL TOTAL		492,718	423,070	141,933	528,037	1,585,758

Revenue Fund Revenues

Table 5
(Concluded)

		Other Revenues	Total Revenues
		$000	$000
Metropolitan Toronto			
Upper Tier		80,489	1,847,985
Cities		102,295	947,985
Borough		2,754	31,977
Total		185,538	2,827,947
Regions			
Upper Tiers		41,067	1,626,363
Cities	100,000 or greater	80,233	734,524
	50 to 100,000	27,316	206,535
	less than 50,000	7,347	80,164
Towns	25,000 or greater	29,188	195,093
	10 to 25,000	10,006	95,922
	5,000 to 10,000	1,753	17,609
	less than 5,000	26	1,054
Village		163	1,543
Townships	10,000 or greater	4,890	44,164
	5,000 to 10,000	3,339	32,191
	2,500 to 5,000	434	5,745
	less than 2,500	198	2,431
Total		205,960	3,043,338
Counties			
Upper Tiers		8,248	352,697
Cities	100,000 or greater	23,797	398,610
	50 to 100,000	14,366	271,669
	less than 50,000	19,041	262,458
Separated towns		1,330	17,293
Towns	10,000 or greater	3,793	63,426
	5,000 to 10,000	6,332	72,406
	2,500 to 5,000	3,564	59,591
	less than 2,500	964	16,347
Villages	2,500 or greater	666	5,445
	less than 2,500	4,802	58,316
Townships	10,000 or greater	6,013	46,051
	5,000 to 10,000	7,193	67,424
	2,500 to 5,000	9,606	108,787
	less than 2,500	7,714	112,514
Total		117,429	1,913,034
Districts			
Cities	100,000 or greater	4,644	122,425
	50 to 100,000	4,038	131,849
	less than 50,000	1,282	40,699
Towns	10,000 or greater	1,305	46,086
	5,000 to 10,000	5,645	74,491
	2,500 to 5,000	1,461	18,547
	less than 2,500	1,472	17,676
Villages		165	2,298
Townships	2,500 or greater	1,508	25,424
	less than 2,500	5,484	65,756
Dev. Area Board		195	1,516
Imp. Districts		163	1,491
Total		27,362	548,258
PROVINCIAL TOTAL		536,289	8,332,577

Revenue Fund Expenditures by Function — Table 6

		General Government	Protection to Persons and Property			
			Fire	Police	Other	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper Tier		67,943	0	349,811	17,148	366,959
Cities		177,106	145,688	0	29,436	175,124
Borough		3,821	7,113	0	676	7,789
Total		248,870	152,801	349,811	47,260	549,872
Regions						
Upper Tiers		87,978	116	233,354	29,046	262,516
Cities	100,000 or greater	124,310	104,689	40,809	20,153	165,651
	50 to 100,000	31,251	28,468	14,364	2,963	45,795
	less than 50,000	12,171	9,876	4,502	1,642	16,020
Towns	25,000 or greater	30,244	24,450	0	7,231	31,681
	10 to 25,000	15,627	7,021	1,145	2,462	10,628
	5,000 to 10,000	3,197	1,043	715	274	2,032
	less than 5,000	211	118	0	1	119
Village		338	359	227	1	587
Townships	10,000 or greater	8,160	3,631	0	1,180	4,811
	5,000 to 10,000	5,981	1,863	369	551	2,783
	2,500 to 5,000	1,034	321	0	120	441
	less than 2,500	503	142	0	62	204
Total		321,005	182,097	295,485	65,686	543,268
Counties						
Upper Tiers		23,581	170	0	11,545	11,715
Cities	100,000 or greater	39,343	28,000	41,239	7,407	76,646
	50 to 100,000	25,217	22,773	30,832	5,190	58,795
	less than 50,000	20,646	19,436	30,734	5,557	55,727
Separated towns		2,162	919	1,981	52	2,952
Towns	10,000 or greater	6,952	3,855	8,415	1,334	13,604
	5,000 to 10,000	9,403	2,653	10,575	1,153	14,381
	2,500 to 5,000	7,688	2,466	6,739	1,050	10,255
	less than 2,500	2,834	379	2,009	190	2,578
Villages	2,500 or greater	1,030	364	241	129	734
	less than 2,500	10,460	2,044	1,023	898	3,965
Townships	10,000 or greater	6,199	3,296	4,497	1,347	9,140
	5,000 to 10,000	12,516	3,750	880	1,943	6,573
	2,500 to 5,000	19,066	5,453	1,056	3,213	9,722
	less than 2,500	20,139	4,701	5	2,557	7,263
Total		207,236	100,259	140,226	43,565	284,050
Districts						
Cities	100,000 or greater	7,546	10,931	12,373	3,221	26,525
	50 to 100,000	9,455	8,624	12,693	4,360	25,677
	less than 50,000	1,947	2,427	4,315	1,516	8,258
Towns	10,000 or greater	3,021	2,123	3,639	474	6,236
	5,000 to 10,000	7,246	2,543	5,525	578	8,646
	2,500 to 5,000	2,093	537	0	239	776
	less than 2,500	2,596	478	2	201	681
Villages		619	120	0	17	137
Townships	2,500 or greater	3,479	780	1,624	186	2,590
	less than 2,500	13,685	2,373	522	631	3,526
Dev. Area Board		210	104	0	9	113
Imp. Districts		417	68	0	4	72
Total		52,314	31,108	40,693	11,436	83,237
PROVINCIAL TOTAL		829,425	466,265	826,215	167,947	1,460,427

Revenue Fund Expenditures by Function

Table 6
(Cont.)

		Transportation Services			
		Roads	Transit	Other	Total
		$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier		74,627	502,973	5,508	583,108
Cities		127,568	0	31,976	159,544
Borough		5,249	(15)	600	5,834
Total		207,444	502,958	38,084	748,486
Regions					
Upper Tiers		145,824	154,893	1,352	302,069
Cities	100,000 or greater	108,044	50,391	27,250	185,685
	50 to 100,000	34,409	11,482	6,466	52,357
	less than 50,000	16,350	2,687	3,941	22,978
Towns	25,000 or greater	39,657	10,505	6,733	56,895
	10 to 25,000	27,121	507	2,609	30,237
	5,000 to 10,000	6,309	84	516	6,909
	less than 5,000	385	0	39	424
Village		364	0	32	396
Townships	10,000 or greater	15,757	0	954	16,711
	5,000 to 10,000	12,644	6	408	13,058
	2,500 to 5,000	2,675	0	33	2,708
	less than 2,500	1,104	0	24	1,128
Total		410,643	230,555	50,357	691,555
Counties					
Upper Tiers		78,623	0	58	78,681
Cities	100,000 or greater	38,248	29,280	5,484	73,012
	50 to 100,000	29,090	16,192	8,771	54,053
	less than 50,000	39,816	11,065	7,734	58,615
Separated towns		2,947	0	424	3,371
Towns	10,000 or greater	8,427	1,006	1,964	11,397
	5,000 to 10,000	10,674	63	1,688	12,425
	2,500 to 5,000	10,344	37	1,574	11,955
	less than 2,500	2,515	9	381	2,905
Villages	2,500 or greater	858	0	83	941
	less than 2,500	11,225	114	1,543	12,882
Townships	10,000 or greater	8,109	755	534	9,398
	5,000 to 10,000	24,677	16	588	25,281
	2,500 to 5,000	44,832	1	850	45,683
	less than 2,500	52,919	0	2,457	55,376
Total		363,304	58,538	34,133	455,975
Districts					
Cities	100,000 or greater	11,787	8,363	3,250	23,400
	50 to 100,000	17,460	6,753	2,786	26,999
	less than 50,000	5,248	2,672	697	8,617
Towns	10,000 or greater	5,848	395	916	7,159
	5,000 to 10,000	10,136	264	2,679	13,079
	2,500 to 5,000	3,389	37	882	4,308
	less than 2,500	2,963	15	344	3,322
Villages		513	0	71	584
Townships	2,500 or greater	5,097	0	812	5,909
	less than 2,500	21,236	4	1,503	22,743
Dev. Area Board		317	0	209	526
Imp. Districts		426	0	34	460
Total		84,420	18,503	14,183	117,106
PROVINCIAL TOTAL		1,065,811	810,554	136,757	2,013,122

Revenue Fund Expenditures by Function

Table 6 (Cont.)

		Environmental Services			
		Sewers	Water	Solid Waste	Total
		$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier		95,637	82,878	46,307	224,822
Cities		51,359	46,906	49,724	147,989
Borough		1,987	730	2,066	4,783
Total		148,983	130,514	98,097	377,594
Regions					
Upper Tiers		182,166	173,044	34,481	389,691
Cities	100,000 or greater	17,701	6,397	21,680	45,778
	50 to 100,000	15,355	4,235	6,907	26,497
	less than 50,000	5,604	2,127	2,883	10,614
Towns	25,000 or greater	4,446	6,065	9,038	19,549
	10 to 25,000	4,110	3,627	4,296	12,033
	5,000 to 10,000	10	20	750	780
	less than 5,000	41	0	35	76
Village		88	0	61	149
Townships	10,000 or greater	836	920	1,767	3,523
	5,000 to 10,000	319	98	1,065	1,482
	2,500 to 5,000	69	63	421	553
	less than 2,500	0	0	224	224
Total		230,745	196,596	83,608	510,949
Counties					
Upper Tiers		0	0	997	997
Cities	100,000 or greater	37,528	21,194	12,303	71,025
	50 to 100,000	14,217	20,095	6,032	40,344
	less than 50,000	26,399	19,933	6,224	52,556
Separated towns		1,449	1,803	552	3,804
Towns	10,000 or greater	10,040	6,208	2,109	18,357
	5,000 to 10,000	8,736	8,942	2,539	20,217
	2,500 to 5,000	7,494	8,055	2,157	17,706
	less than 2,500	1,988	2,327	606	4,921
Villages	2,500 or greater	924	567	215	1,706
	less than 2,500	6,891	8,422	2,308	17,621
Townships	10,000 or greater	5,102	4,834	2,482	12,418
	5,000 to 10,000	992	4,417	3,198	8,607
	2,500 to 5,000	1,658	3,695	3,800	9,153
	less than 2,500	447	777	3,164	4,388
Total		123,865	111,269	48,686	283,820
Districts					
Cities	100,000 or greater	6,303	6,223	2,712	15,238
	50 to 100,000	10,511	6,573	2,468	19,552
	less than 50,000	2,189	2,588	944	5,721
Towns	10,000 or greater	3,099	1,895	1,027	6,021
	5,000 to 10,000	5,305	3,976	1,646	10,927
	2,500 to 5,000	2,043	956	515	3,514
	less than 2,500	1,089	1,185	453	2,727
Villages		131	96	103	330
Townships	2,500 or greater	1,049	1,120	748	2,917
	less than 2,500	2,763	2,052	1,837	6,652
Dev. Area Board		127	190	114	431
Imp. Districts		3	33	26	62
Total		34,612	26,887	12,593	74,092
PROVINCIAL TOTAL		538,205	465,266	242,984	1,246,455

Revenue Fund Expenditures by Function

Table 6 (Cont.)

		Health and Social Services				
		Public Health	General Assistance	Elderly Assistance	Assistance to Children	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper Tier		40,726	217,086	95,815	122,933	476,560
Cities		55,794	0	579	4	56,377
Borough		1,907	0	0	8	1,915
Total		98,427	217,086	96,394	122,945	534,852
Regions						
Upper Tiers		98,930	230,113	112,478	109,745	551,266
Cities	100,000 or greater	3,804	2,090	6,748	2,175	14,817
	50 to 100,000	1,797	179	474	826	3,276
	less than 50,000	611	26	116	155	908
Towns	25,000 or greater	716	176	186	14	1,092
	10 to 25,000	1,461	5	197	4	1,667
	5,000 to 10,000	134	0	57	0	191
	less than 5,000	14	0	3	0	17
Village		0	0	0	0	0
Townships	10,000 or greater	194	3	15	18	230
	5,000 to 10,000	171	34	8	15	228
	2,500 to 5,000	14	0	0	0	14
	less than 2,500	5	0	0	0	5
Total		107,851	232,626	120,282	112,952	573,711
Counties						
Upper Tiers		37,430	55,258	94,376	33,517	220,581
Cities	100,000 or greater	10,696	47,201	11,958	12,282	82,137
	50 to 100,000	9,282	19,581	19,569	9,102	57,534
	less than 50,000	4,200	14,874	5,641	8,663	33,378
Separated towns		331	1,245	99	429	2,104
Towns	10,000 or greater	271	4	99	601	975
	5,000 to 10,000	853	692	0	735	2,280
	2,500 to 5,000	859	49	24	860	1,792
	less than 2,500	193	69	1	46	309
Villages	2,500 or greater	24	52	0	29	105
	less than 2,500	476	588	33	58	1,155
Townships	10,000 or greater	19	342	6	0	367
	5,000 to 10,000	223	623	23	155	1,024
	2,500 to 5,000	653	1,105	19	155	1,932
	less than 2,500	727	1,766	76	66	2,635
Total		66,237	143,449	131,924	66,698	408,308
Districts						
Cities	100,000 or greater	3,799	7,985	14,788	5,428	32,000
	50 to 100,000	5,407	14,318	12,427	4,559	36,711
	less than 50,000	2,447	2,980	4,228	1,736	11,391
Towns	10,000 or greater	1,458	4,997	5,633	4,317	16,405
	5,000 to 10,000	3,698	3,854	12,185	5,927	25,664
	2,500 to 5,000	442	1,065	266	2,515	4,288
	less than 2,500	395	614	1,645	2,056	4,710
Villages		48	76	47	3	174
Townships	2,500 or greater	623	626	4,731	52	6,032
	less than 2,500	1,606	2,505	1,446	766	6,323
Dev. Area Board		0	0	0	8	8
Imp. Districts		78	114	16	5	213
Total		20,001	39,134	57,412	27,372	143,919
PROVINCIAL TOTAL		292,516	632,295	406,012	329,967	1,660,790

Revenue Fund Expenditures by Function

Table 6
(Cont.)

		Recreation and Cultural Services		
		Parks and Recreation	Libraries	Total
		$000	$000	$000
Metropolitan Toronto				
Upper Tier		67,658	57,665	125,323
Cities		139,935	74,284	214,219
Borough		5,104	2,558	7,662
Total		212,697	134,507	347,204
Regions				
Upper Tiers		367	7,056	7,423
Cities	100,000 or greater	113,772	58,552	172,324
	50 to 100,000	32,268	9,749	42,017
	less than 50,000	10,812	3,481	14,293
Towns	25,000 or greater	36,003	13,246	49,249
	10 to 25,000	16,713	5,395	22,108
	5,000 to 10,000	3,243	660	3,903
	less than 5,000	363	32	395
Village		54	73	127
Townships	10,000 or greater	6,510	1,871	8,381
	5,000 to 10,000	4,609	602	5,211
	2,500 to 5,000	626	78	704
	less than 2,500	328	45	373
Total		225,668	100,840	326,508
Counties				
Upper Tiers		1,065	11,180	12,245
Cities	100,000 or greater	26,002	15,302	41,304
	50 to 100,000	20,551	8,988	29,539
	less than 50,000	22,004	9,665	31,669
Separated towns		1,540	563	2,103
Towns	10,000 or greater	7,124	1,618	8,742
	5,000 to 10,000	9,785	1,875	11,660
	2,500 to 5,000	7,674	875	8,549
	less than 2,500	2,716	251	2,967
Villages	2,500 or greater	913	118	1,031
	less than 2,500	10,478	1,048	11,526
Townships	10,000 or greater	5,538	390	5,928
	5,000 to 10,000	5,881	785	6,666
	2,500 to 5,000	7,826	931	8,757
	less than 2,500	6,352	1,071	7,423
Total		135,449	54,660	190,109
Districts				
Cities	100,000 or greater	11,968	4,838	16,806
	50 to 100,000	8,838	2,804	11,642
	less than 50,000	2,937	911	3,848
Towns	10,000 or greater	3,332	627	3,959
	5,000 to 10,000	6,198	1,461	7,659
	2,500 to 5,000	2,771	406	3,177
	less than 2,500	2,289	479	2,768
Villages		371	67	438
Townships	2,500 or greater	3,403	662	4,065
	less than 2,500	8,486	1,435	9,921
Dev. Area Board		144	10	154
Imp. Districts		325	23	348
Total		51,062	13,723	64,785
PROVINCIAL TOTAL		624,876	303,730	928,606

Revenue Fund Expenditures by Function

Table 6
(Concluded)

		Planning and Development	Total Expenditures	In-Year Surplus (Deficit)
		$000	$000	$000
Metropolitan Toronto				
Upper Tier		8,564	1,853,279	(5,294)
Cities		31,273	961,630	(13,645)
Borough		488	32,292	(315)
Total		40,325	2,847,201	(19,254)
Regions				
Upper Tiers		24,541	1,625,484	879
Cities	100,000 or greater	34,655	743,220	(8,696)
	50 to 100,000	5,453	206,646	(111)
	less than 50,000	3,625	80,610	(446)
Towns	25,000 or greater	6,392	195,100	(7)
	10 to 25,000	4,588	96,889	(967)
	5,000 to 10,000	553	17,565	44
	less than 5,000	0	1,241	(187)
Village		13	1,609	(66)
Townships	10,000 or greater	2,663	44,479	(315)
	5,000 to 10,000	3,535	32,279	(88)
	2,500 to 5,000	128	5,581	164
	less than 2,500	78	2,517	(86)
Total		86,224	3,053,220	(9,882)
Counties				
Upper Tiers		6,444	354,243	(1,546)
Cities	100,000 or greater	8,969	392,438	6,172
	50 to 100,000	7,395	272,876	(1,207)
	less than 50,000	8,845	261,437	1,021
Separated towns		556	17,052	241
Towns	10,000 or greater	1,876	61,904	1,522
	5,000 to 10,000	2,463	72,832	(426)
	2,500 to 5,000	1,379	59,327	264
	less than 2,500	299	16,813	(466)
Villages	2,500 or greater	103	5,652	(207)
	less than 2,500	886	58,520	(204)
Townships	10,000 or greater	2,248	45,701	350
	5,000 to 10,000	6,960	67,626	(202)
	2,500 to 5,000	14,651	109,048	(261)
	less than 2,500	16,039	113,264	(750)
Total		79,113	1,908,733	4,301
Districts				
Cities	100,000 or greater	2,824	124,338	(1,913)
	50 to 100,000	2,522	132,560	(711)
	less than 50,000	972	40,756	(57)
Towns	10,000 or greater	2,943	45,745	341
	5,000 to 10,000	2,280	75,500	(1,009)
	2,500 to 5,000	481	18,635	(88)
	less than 2,500	774	17,579	97
Villages		23	2,302	(4)
Townships	2,500 or greater	675	25,666	(242)
	less than 2,500	3,914	66,768	(1,012)
Dev. Area Board		16	1,458	58
Imp. Districts		63	1,635	(144)
Total		17,487	552,942	(4,684)
PROVINCIAL TOTAL		223,149	8,362,096	(29,519)

Revenue Fund Expenditures by Object

Table 7

		Salaries, Wages and Benefits	Materials, Supplies, Services, etc.	External Transfers	Debt Charges
		$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier		958,988	361,748	260,195	138,071
Cities		572,958	217,822	4,328	79,935
Borough		21,454	6,602	(82)	3,103
Total		1,553,400	586,172	264,441	221,109
Regions					
Upper Tiers		657,578	423,398	234,303	142,628
Cities	100,000 or greater	415,664	206,830	(7,024)	50,383
	50 to 100,000	108,470	56,416	1,465	14,360
	less than 50,000	37,273	28,132	83	7,565
Towns	25,000 or greater	96,515	65,562	1,040	7,401
	10 to 25,000	38,809	36,285	245	5,930
	5,000 to 10,000	7,992	7,139	(560)	340
	less than 5,000	600	354	(27)	56
Village		387	1,095	0	76
Townships	10,000 or greater	15,984	18,046	335	2,020
	5,000 to 10,000	10,775	12,963	56	3,217
	2,500 to 5,000	1,953	3,199	(238)	37
	less than 2,500	1,249	1,398	(387)	11
Total		1,393,249	860,817	229,291	234,024
Counties					
Upper Tiers		158,223	97,903	67,087	2,206
Cities	100,000 or greater	196,010	90,174	50,359	38,363
	50 to 100,000	134,246	65,258	29,868	19,278
	less than 50,000	109,368	73,982	25,694	22,924
Separated towns		7,211	5,332	1,444	551
Towns	10,000 or greater	27,349	20,081	70	7,819
	5,000 to 10,000	29,746	24,940	(1,263)	6,549
	2,500 to 5,000	23,798	23,694	(1,652)	4,739
	less than 2,500	5,933	8,045	(400)	646
Villages	2,500 or greater	1,817	2,325	(157)	258
	less than 2,500	16,371	30,495	(1,264)	2,868
Townships	10,000 or greater	15,954	16,011	471	5,040
	5,000 to 10,000	18,221	30,337	845	6,105
	2,500 to 5,000	29,577	47,394	2,467	13,096
	less than 2,500	30,755	50,019	3,317	14,931
Total		804,579	585,990	176,886	145,373
Districts					
Cities	100,000 or greater	69,724	24,258	12,287	7,058
	50 to 100,000	65,326	28,117	19,680	12,407
	less than 50,000	21,522	8,945	5,070	3,214
Towns	10,000 or greater	21,288	11,498	7,180	2,627
	5,000 to 10,000	35,871	21,828	5,692	2,932
	2,500 to 5,000	6,729	5,309	2,827	447
	less than 2,500	6,042	6,340	2,293	429
Villages		616	1,210	56	82
Townships	2,500 or greater	12,539	9,276	813	630
	less than 2,500	22,319	27,652	4,832	2,613
Dev. Area Board		522	866	0	53
Imp. Districts		437	663	155	19
Total		262,935	145,962	60,885	32,511
PROVINCIAL TOTAL		4,014,163	2,178,941	731,503	633,017

Revenue Fund Expenditures by Object

Table 7
(Concluded)

		Transfers To Own Funds	Total Expenditures	In-Year Surplus (Deficit)
		$000	$000	$000
Metropolitan Toronto				
Upper Tier		134,277	1,853,279	(5,294)
Cities		86,587	961,630	(13,645)
Borough		1,215	32,292	(315)
Total		222,079	2,847,201	(19,254)
Regions				
Upper Tiers		167,577	1,625,484	879
Cities	100,000 or greater	77,021	743,220	(8,696)
	50 to 100,000	25,935	206,646	(111)
	less than 50,000	7,557	80,610	(446)
Towns	25,000 or greater	24,581	195,100	(7)
	10 to 25,000	15,620	96,889	(967)
	5,000 to 10,000	2,653	17,565	44
	less than 5,000	258	1,241	(187)
Village		50	1,609	(66)
Townships	10,000 or greater	8,094	44,479	(315)
	5,000 to 10,000	5,268	32,279	(88)
	2,500 to 5,000	629	5,581	164
	less than 2,500	246	2,517	(86)
Total		335,489	3,053,220	(9,882)
Counties				
Upper Tiers		28,824	354,243	(1,546)
Cities	100,000 or greater	17,533	392,438	6,172
	50 to 100,000	24,226	272,876	(1,207)
	less than 50,000	29,469	261,437	1,021
Separated towns		2,515	17,052	241
Towns	10,000 or greater	6,585	61,904	1,522
	5,000 to 10,000	12,861	72,832	(426)
	2,500 to 5,000	8,748	59,327	264
	less than 2,500	2,589	16,813	(466)
Villages	2,500 or greater	1,409	5,652	(207)
	less than 2,500	10,028	58,520	(204)
Townships	10,000 or greater	8,225	45,701	350
	5,000 to 10,000	12,119	67,626	(202)
	2,500 to 5,000	16,470	109,048	(261)
	less than 2,500	14,242	113,264	(750)
Total		195,843	1,908,733	4,301
Districts				
Cities	100,000 or greater	11,012	124,338	(1,913)
	50 to 100,000	7,029	132,560	(711)
	less than 50,000	2,006	40,756	(57)
Towns	10,000 or greater	3,152	45,745	341
	5,000 to 10,000	9,177	75,500	(1,009)
	2,500 to 5,000	3,323	18,635	(88)
	less than 2,500	2,476	17,579	97
Villages		337	2,302	(4)
Townships	2,500 or greater	2,408	25,666	(242)
	less than 2,500	9,353	66,768	(1,012)
Dev. Area Board		18	1,458	58
Imp. Districts		361	1,635	(144)
Total		50,652	552,942	(4,684)
PROVINCIAL TOTAL		804,063	8,362,096	(29,519)

Capital Fund Revenues — Table 8

			Transfers from Own Funds		
			Revenue Fund	Reserves and Reserve Funds	Total
			$000	$000	$000
Metropolitan Toronto					
Upper Tier			87,550	4,023	91,573
Cities			30,335	42,735	73,070
Borough			242	1,629	1,871
Total			118,127	48,387	166,514
Regions					
Upper Tiers			74,667	75,947	150,614
Cities		100,000 or greater	11,636	111,776	123,412
		50 to 100,000	6,886	29,131	36,017
		less than 50,000	3,722	3,983	7,705
Towns		25,000 or greater	13,324	37,040	50,364
		10 to 25,000	8,847	8,995	17,842
		5,000 to 10,000	1,498	452	1,950
		less than 5,000	199	31	230
Village			30	0	30
Townships		10,000 or greater	4,677	3,704	8,381
		5,000 to 10,000	3,519	1,133	4,652
		2,500 to 5,000	400	63	463
		less than 2,500	192	48	240
Total			129,597	272,303	401,900
Counties					
Upper Tiers			20,514	1,235	21,749
Cities		100,000 or greater	5,782	6,488	12,270
		50 to 100,000	14,007	9,139	23,146
		less than 50,000	17,935	7,239	25,174
Separated towns			1,664	185	1,849
Towns		10,000 or greater	4,598	1,632	6,230
		5,000 to 10,000	9,029	2,784	11,813
		2,500 to 5,000	6,378	1,372	7,750
		less than 2,500	1,822	596	2,418
Villages		2,500 or greater	693	63	756
		less than 2,500	7,045	1,781	8,826
Townships		10,000 or greater	4,039	1,362	5,401
		5,000 to 10,000	7,020	1,788	8,808
		2,500 to 5,000	11,220	2,354	13,574
		less than 2,500	9,265	1,438	10,703
Total			121,011	39,456	160,467
Districts					
Cities		100,000 or greater	6,525	4,485	11,010
		50 to 100,000	4,082	3,022	7,104
		less than 50,000	1,093	948	2,041
Towns		10,000 or greater	2,803	1,084	3,887
		5,000 to 10,000	6,942	1,569	8,511
		2,500 to 5,000	2,969	286	3,255
		less than 2,500	1,813	252	2,065
Villages			115	141	256
Townships		2,500 or greater	1,701	441	2,142
		less than 2,500	6,733	1,345	8,078
Dev. Area Board			17	0	17
Imp. Districts			107	279	386
Total			34,900	13,852	48,752
PROVINCIAL TOTAL			403,635	373,998	777,633

Capital Fund Revenues

Table 8
(Cont.)

		Long-Term Borrowing			
		Own Purposes	Unconsolidated Local Boards	Individuals	Total
		$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier		11,645	0	0	11,645
Cities		27,788	0	0	27,788
Borough		600	0	0	600
Total		40,033	0	0	40,033
Regions					
Upper Tiers		62,825	16,260	0	79,085
Cities	100,000 or greater	37,095	250	38	37,383
	50 to 100,000	4,970	500	40	5,510
	less than 50,000	3,390	600	174	4,164
Towns	25,000 or greater	6,646	7,700	119	14,465
	10 to 25,000	4,781	125	541	5,447
	5,000 to 10,000	125	0	0	125
	less than 5,000	0	0	0	0
Village		0	0	0	0
Townships	10,000 or greater	474	0	426	900
	5,000 to 10,000	635	0	1,291	1,926
	2,500 to 5,000	0	0	0	0
	less than 2,500	0	0	0	0
Total		120,941	25,435	2,629	149,005
Counties					
Upper Tiers		2,311	0	0	2,311
Cities	100,000 or greater	22,601	0	0	22,601
	50 to 100,000	13,502	350	0	13,852
	less than 50,000	13,366	1,500	0	14,866
Separated towns		42	100	0	142
Towns	10,000 or greater	2,826	0	0	2,826
	5,000 to 10,000	2,771	250	0	3,021
	2,500 to 5,000	1,249	0	28	1,277
	less than 2,500	0	0	0	0
Villages	2,500 or greater	0	0	12	12
	less than 2,500	1,550	0	28	1,578
Townships	10,000 or greater	1,333	0	457	1,790
	5,000 to 10,000	1,555	0	2,646	4,201
	2,500 to 5,000	2,140	0	5,124	7,264
	less than 2,500	1,227	0	6,965	8,192
Total		66,473	2,200	15,260	83,933
Districts					
Cities	100,000 or greater	0	0	0	0
	50 to 100,000	9,483	0	0	9,483
	less than 50,000	2,263	0	0	2,263
Towns	10,000 or greater	195	0	0	195
	5,000 to 10,000	1,482	0	0	1,482
	2,500 to 5,000	0	0	20	20
	less than 2,500	0	0	0	0
Villages		0	0	0	0
Townships	2,500 or greater	184	0	37	221
	less than 2,500	1,333	0	564	1,897
Dev. Area Board		583	0	0	583
Imp. Districts		0	0	0	0
Total		15,523	0	621	16,144
PROVINCIAL TOTAL		242,970	27,635	18,510	289,115

Capital Fund Revenues

Table 8
(Concluded)

		Ontario Grants	Other Sources	Total Revenues
		$000	$000	$000
Metropolitan Toronto				
Upper Tier		142,507	26,566	272,291
Cities		26,133	23,123	150,114
Borough		3,251	483	6,205
Total		171,891	50,172	428,610
Regions				
Upper Tiers		106,385	16,744	352,828
Cities	100,000 or greater	27,515	24,459	212,769
	50 to 100,000	5,626	9,460	56,614
	less than 50,000	2,168	2,406	16,442
Towns	25,000 or greater	13,843	24,895	103,567
	10 to 25,000	6,223	3,922	33,434
	5,000 to 10,000	679	208	2,961
	less than 5,000	135	9	374
Village		0	0	30
Townships	10,000 or greater	3,869	1,353	14,502
	5,000 to 10,000	5,610	2,217	14,404
	2,500 to 5,000	121	2	586
	less than 2,500	99	15	354
Total		172,273	85,690	808,865
Counties				
Upper Tiers		33,076	813	57,950
Cities	100,000 or greater	9,510	5,468	49,848
	50 to 100,000	7,578	3,002	47,578
	less than 50,000	23,136	4,596	67,772
Separated towns		1,700	238	3,929
Towns	10,000 or greater	4,705	2,218	15,979
	5,000 to 10,000	18,766	1,818	35,418
	2,500 to 5,000	4,348	1,203	14,579
	less than 2,500	2,740	384	5,542
Villages	2,500 or greater	231	641	1,640
	less than 2,500	9,454	1,810	21,675
Townships	10,000 or greater	9,374	1,000	17,564
	5,000 to 10,000	8,289	5,272	26,570
	2,500 to 5,000	23,645	3,768	48,265
	less than 2,500	15,862	3,978	38,736
Total		172,414	36,209	453,045
Districts				
Cities	100,000 or greater	6,807	3,522	21,338
	50 to 100,000	8,269	6,780	31,636
	less than 50,000	3,262	333	7,899
Towns	10,000 or greater	4,161	449	8,693
	5,000 to 10,000	9,601	1,967	21,561
	2,500 to 5,000	3,018	819	7,112
	less than 2,500	2,124	750	4,940
Villages		126	99	482
Townships	2,500 or greater	6,250	1,008	9,621
	less than 2,500	16,870	2,830	29,674
Dev. Area Board		692	159	1,452
Imp. Districts		3,702	87	4,176
Total		64,882	18,803	148,584
PROVINCIAL TOTAL		581,460	190,874	1,839,104

Capital Fund Expenditures and Transfers Table 9

		General Government	Protection to Persons and Property	Transportation Services		
				Roads	Transit	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper Tier		432	23,550	27,983	173,181	201,164
Cities		13,064	3,111	53,055	0	53,055
Borough		509	9	1,831	0	1,831
Total		14,005	26,670	82,869	173,181	256,050
Regions						
Upper Tiers		8,543	11,060	98,647	60,487	159,134
Cities	100,000 or greater	34,092	10,679	65,866	3,496	69,362
	50 to 100,000	5,503	1,340	18,139	275	18,414
	less than 50,000	911	1,802	4,513	194	4,707
Towns	25,000 or greater	5,448	2,511	31,537	1,602	33,139
	10 to 25,000	829	1,029	12,111	0	12,111
	5,000 to 10,000	190	174	1,382	0	1,382
	less than 5,000	28	8	227	0	227
Village		30	0	0	0	0
Townships	10,000 or greater	1,080	782	6,969	0	6,969
	5,000 to 10,000	643	470	4,966	0	4,966
	2,500 to 5,000	41	118	317	0	317
	less than 2,500	10	1	214	0	214
Total		57,348	29,974	244,888	66,054	310,942
Counties						
Upper Tiers		6,284	300	46,174	0	46,174
Cities	100,000 or greater	929	769	14,778	1,633	16,411
	50 to 100,000	1,317	2,101	18,710	1,366	20,076
	less than 50,000	4,086	3,822	17,176	1,231	18,407
Separated towns		185	119	2,114	0	2,114
Towns	10,000 or greater	584	480	5,799	297	6,096
	5,000 to 10,000	1,018	848	7,495	0	7,495
	2,500 to 5,000	384	667	5,516	0	5,516
	less than 2,500	198	225	1,868	0	1,868
Villages	2,500 or greater	42	199	385	0	385
	less than 2,500	707	863	7,242	0	7,242
Townships	10,000 or greater	425	648	2,670	0	2,670
	5,000 to 10,000	1,953	956	9,577	0	9,577
	2,500 to 5,000	2,128	1,321	17,333	0	17,333
	less than 2,500	975	1,746	18,452	0	18,452
Total		21,215	15,064	175,289	4,527	179,816
Districts						
Cities	100,000 or greater	302	3,097	6,216	76	6,292
	50 to 100,000	846	1,382	6,860	508	7,368
	less than 50,000	12	116	1,987	126	2,113
Towns	10,000 or greater	250	231	1,420	14	1,434
	5,000 to 10,000	524	1,052	7,153	0	7,153
	2,500 to 5,000	50	49	2,062	0	2,062
	less than 2,500	178	145	1,922	0	1,922
Villages		6	70	55	0	55
Townships	2,500 or greater	243	257	2,448	0	2,448
	less than 2,500	886	742	8,012	0	8,012
Dev. Area Board		1	5	0	0	0
Imp. Districts		32	25	43	0	43
Total		3,330	7,171	38,178	724	38,902
PROVINCIAL TOTAL		95,898	78,879	541,224	244,486	785,710

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

		Environmental Services				
		Sewers	Water	Solid Waste	Total	Public Health
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper Tier		22,123	4,188	11,865	38,176	3,492
Cities		33,419	6,039	2,568	42,026	4,851
Borough		4,236	0	0	4,236	30
Total		59,778	10,227	14,433	84,438	8,373
Regions						
Upper Tiers		48,691	46,717	8,280	103,688	7,644
Cities	100,000 or greater	11,353	1,962	650	13,965	549
	50 to 100,000	10,475	1,890	83	12,448	93
	less than 50,000	2,688	560	14	3,262	37
Towns	25,000 or greater	16,805	2,021	435	19,261	50
	10 to 25,000	4,040	2,307	418	6,765	142
	5,000 to 10,000	0	2	11	13	8
	less than 5,000	21	0	0	21	0
Village		0	0	0	0	0
Townships	10,000 or greater	613	908	0	1,521	311
	5,000 to 10,000	335	558	128	1,021	4
	2,500 to 5,000	1	0	0	1	0
	less than 2,500	0	0	53	53	0
Total		95,022	56,925	10,072	162,019	8,838
Counties						
Upper Tiers		0	0	740	740	1,734
Cities	100,000 or greater	10,796	3,085	342	14,223	96
	50 to 100,000	3,354	4,284	815	8,453	509
	less than 50,000	22,084	3,015	907	26,006	1,078
Separated towns		467	553	32	1,052	14
Towns	10,000 or greater	2,746	927	167	3,840	32
	5,000 to 10,000	16,561	5,152	318	22,031	133
	2,500 to 5,000	2,403	1,859	225	4,487	57
	less than 2,500	1,229	550	101	1,880	24
Villages	2,500 or greater	1,056	55	0	1,111	1
	less than 2,500	2,492	5,413	141	8,046	135
Townships	10,000 or greater	6,786	1,365	0	8,151	59
	5,000 to 10,000	2,344	1,509	97	3,950	14
	2,500 to 5,000	7,885	2,347	296	10,528	113
	less than 2,500	68	655	219	942	153
Total		80,271	30,769	4,400	115,440	4,152
Districts						
Cities	100,000 or greater	906	1,137	312	2,355	2,237
	50 to 100,000	12,352	9,761	1	22,114	741
	less than 50,000	605	2,465	0	3,070	43
Towns	10,000 or greater	4,110	34	0	4,144	3
	5,000 to 10,000	3,531	900	53	4,484	120
	2,500 to 5,000	2,598	298	0	2,896	351
	less than 2,500	362	247	5	614	329
Villages		0	0	0	0	1
Townships	2,500 or greater	4,157	671	69	4,897	87
	less than 2,500	3,311	4,342	143	7,796	480
Dev. Area Board		164	377	0	541	0
Imp. Districts		1,983	1,754	0	3,737	24
Total		34,079	21,986	583	56,648	4,416
PROVINCIAL TOTAL		269,150	119,907	29,488	418,545	25,779

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

		Social Services	Recreational and Cultural Services	Planning and Development	Total Own Expenditures
		$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier		7,115	17,681	46	291,656
Cities		0	30,191	7,524	153,822
Borough		0	936	3	7,554
Total		7,115	48,808	7,573	453,032
Regions					
Upper Tiers		5,113	265	1,293	296,740
Cities	100,000 or greater	604	53,220	15,078	197,547
	50 to 100,000	1	7,450	3,765	49,014
	less than 50,000	64	2,046	3,759	16,587
Towns	25,000 or greater	0	23,514	2,052	85,974
	10 to 25,000	101	7,703	2,154	30,835
	5,000 to 10,000	0	416	390	2,574
	less than 5,000	0	87	0	370
Village		0	0	0	30
Townships	10,000 or greater	9	2,468	2,275	15,415
	5,000 to 10,000	0	1,055	3,910	12,070
	2,500 to 5,000	0	110	2	588
	less than 2,500	0	74	0	353
Total		5,892	98,408	34,678	708,097
Counties					
Upper Tiers		3,986	2,222	133	61,573
Cities	100,000 or greater	666	7,878	2,360	43,333
	50 to 100,000	331	5,175	6,502	44,461
	less than 50,000	291	3,135	4,757	61,584
Separated towns		0	301	158	3,944
Towns	10,000 or greater	17	1,808	2,129	14,985
	5,000 to 10,000	5	3,007	1,121	35,657
	2,500 to 5,000	14	1,214	1,573	13,912
	less than 2,500	(9)	826	141	5,152
Villages	2,500 or greater	0	244	0	1,981
	less than 2,500	33	3,186	431	20,652
Townships	10,000 or greater	0	1,545	908	14,406
	5,000 to 10,000	9	1,928	3,422	21,808
	2,500 to 5,000	0	2,370	4,445	38,237
	less than 2,500	113	2,032	5,031	29,443
Total		5,456	36,871	33,111	411,128
Districts					
Cities	100,000 or greater	465	7,948	1,062	23,758
	50 to 100,000	178	2,418	610	35,657
	less than 50,000	1	804	1,678	7,837
Towns	10,000 or greater	153	670	224	7,109
	5,000 to 10,000	3,625	2,354	2,617	21,929
	2,500 to 5,000	42	1,065	473	6,988
	less than 2,500	32	464	919	4,603
Villages		169	110	24	436
Townships	2,500 or greater	109	657	252	8,951
	less than 2,500	329	2,696	6,867	27,819
Dev. Area Board		77	543	18	1,186
Imp. Districts		0	49	0	3,910
Total		5,180	19,778	14,744	150,183
PROVINCIAL TOTAL		23,643	203,865	90,106	1,722,440

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

		Transfers			
		Unconcolidated Local Boards	Individuals	Own Funds	Total
		$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier		0	0	76	76
Cities		0	0	3,412	3,412
Borough		0	0	0	0
Total		0	0	3,488	3,488
Regions					
Upper Tiers		16,260	0	9,830	26,090
Cities	100,000 or greater	250	38	12,764	13,052
	50 to 100,000	500	40	7,778	8,318
	less than 50,000	600	174	373	1,147
Towns	25,000 or greater	7,700	119	4,106	11,925
	10 to 25,000	125	541	347	1,013
	5,000 to 10,000	0	0	112	112
	less than 5,000	0	0	0	0
Village		0	0	0	0
Townships	10,000 or greater	0	426	483	909
	5,000 to 10,000	0	1,291	127	1,418
	2,500 to 5,000	0	0	0	0
	less than 2,500	0	0	0	0
Total		25,435	2,629	35,920	63,984
Counties					
Upper Tiers		0	0	68	68
Cities	100,000 or greater	0	0	1,845	1,845
	50 to 100,000	350	0	2,314	2,664
	less than 50,000	1,500	0	3,057	4,557
Separated towns		100	0	0	100
Towns	10,000 or greater	0	0	309	309
	5,000 to 10,000	250	0	1,198	1,448
	2,500 to 5,000	0	28	185	213
	less than 2,500	0	0	147	147
Villages	2,500 or greater	0	12	36	48
	less than 2,500	0	28	525	553
Townships	10,000 or greater	0	457	71	528
	5,000 to 10,000	0	2,646	366	3,012
	2,500 to 5,000	0	5,124	742	5,866
	less than 2,500	0	6,965	194	7,159
Total		2,200	15,260	11,057	28,517
Districts					
Cities	100,000 or greater	0	0	0	0
	50 to 100,000	0	0	0	0
	less than 50,000	0	0	202	202
Towns	10,000 or greater	0	0	448	448
	5,000 to 10,000	0	0	374	374
	2,500 to 5,000	0	20	276	296
	less than 2,500	0	0	25	25
Villages		0	0	0	0
Townships	2,500 or greater	0	37	113	150
	less than 2,500	0	564	635	1,199
Dev. Area Board		0	0	0	0
Imp. Districts		0	0	0	0
Total		0	621	2,073	2,694
PROVINCIAL TOTAL		27,635	18,510	52,538	98,683

Capital Fund Expenditures and Transfers

Table 9
(Concluded)

		Total Applications	In-Year Balance
		$000	$000
Metropolitan Toronto			
Upper Tier		291,732	(19,441)
Cities		157,234	(7,120)
Borough		7,554	(1,349)
Total		456,520	(27,910)
Regions			
Upper Tiers		322,830	29,998
Cities	100,000 or greater	210,599	2,170
	50 to 100,000	57,332	(718)
	less than 50,000	17,734	(1,292)
Towns	25,000 or greater	97,899	5,668
	10 to 25,000	31,848	1,586
	5,000 to 10,000	2,686	275
	less than 5,000	370	4
Village		30	0
Townships	10,000 or greater	16,324	(1,822)
	5,000 to 10,000	13,488	916
	2,500 to 5,000	588	(2)
	less than 2,500	353	1
Total		772,081	36,784
Counties			
Upper Tiers		61,641	(3,691)
Cities	100,000 or greater	45,178	4,670
	50 to 100,000	47,125	453
	less than 50,000	66,141	1,631
Separated towns		4,044	(115)
Towns	10,000 or greater	15,294	685
	5,000 to 10,000	37,105	(1,687)
	2,500 to 5,000	14,125	454
	less than 2,500	5,299	243
Villages	2,500 or greater	2,029	(389)
	less than 2,500	21,205	470
Townships	10,000 or greater	14,934	2,630
	5,000 to 10,000	24,820	1,750
	2,500 to 5,000	44,103	4,162
	less than 2,500	36,602	2,134
Total		439,645	13,400
Districts			
Cities	100,000 or greater	23,758	(2,420)
	50 to 100,000	35,657	(4,021)
	less than 50,000	8,039	(140)
Towns	10,000 or greater	7,557	1,136
	5,000 to 10,000	22,303	(742)
	2,500 to 5,000	7,284	(172)
	less than 2,500	4,628	312
Villages		436	46
Townships	2,500 or greater	9,101	520
	less than 2,500	29,018	656
Dev. Area Board		1,186	266
Imp. Districts		3,910	266
Total		152,877	(4,293)
PROVINCIAL TOTAL		1,821,123	17,981

Year-End Position

Table 10

		Revenue Fund Balance	Capital Fund Balance	Reserves and Reserve Funds		
				Reserves	Reserve Funds	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper Tier		39,489	(2,412)	78,078	19,055	97,133
Cities		43,066	15,121	145,985	146,151	292,136
Borough		1,482	(1,593)	2,944	2,418	5,362
Total		84,037	11,116	227,007	167,624	394,631
Regions						
Upper Tiers		16,474	69,131	147,693	204,685	352,378
Cities	100,000 or greater	26,173	13,901	76,551	232,523	309,074
	50 to 100,000	8,992	(5,555)	11,302	81,586	92,888
	less than 50,000	3,938	(3,454)	12,450	20,821	33,271
Towns	25,000 or greater	14,740	7,308	30,035	114,757	144,792
	10 to 25,000	3,565	(318)	16,802	24,654	41,456
	5,000 to 10,000	437	(153)	4,564	1,265	5,829
	less than 5,000	(133)	6	242	34	276
Village		55	(17)	63	53	116
Townships	10,000 or greater	1,912	(2,538)	13,194	5,454	18,648
	5,000 to 10,000	1,061	(2,741)	8,267	3,737	12,004
	2,500 to 5,000	403	1	810	750	1,560
	less than 2,500	131	7	386	358	744
Total		77,748	75,578	322,359	690,677	1,013,036
Counties						
Upper Tiers		6,388	(4,313)	21,361	6,031	27,392
Cities	100,000 or greater	12,067	900	11,262	32,601	43,863
	50 to 100,000	9,462	(681)	30,037	19,161	49,198
	less than 50,000	7,969	(11,267)	22,230	16,051	38,281
Separated towns		1,259	(146)	1,811	571	2,382
Towns	10,000 or greater	4,758	(1,765)	5,513	4,070	9,583
	5,000 to 10,000	3,911	(5,450)	9,408	9,410	18,818
	2,500 to 5,000	4,346	(1,149)	7,145	5,061	12,206
	less than 2,500	36	(447)	2,227	1,256	3,483
Villages	2,500 or greater	604	188	1,170	1,805	2,975
	less than 2,500	4,755	(2,106)	11,046	4,626	15,672
Townships	10,000 or greater	2,064	920	4,107	14,862	18,969
	5,000 to 10,000	4,073	(4,693)	18,397	7,922	26,319
	2,500 to 5,000	6,171	(5,441)	21,590	7,704	29,294
	less than 2,500	7,054	(2,975)	25,303	3,723	29,026
Total		74,917	(38,425)	192,607	134,854	327,461
Districts						
Cities	100,000 or greater	5,997	66	5,386	26,239	31,625
	50 to 100,000	4,497	(16,679)	7,425	6,342	13,767
	less than 50,000	160	620	435	5,243	5,678
Towns	10,000 or greater	1,569	(778)	2,938	1,380	4,318
	5,000 to 10,000	2,013	(2,960)	9,747	4,016	13,763
	2,500 to 5,000	429	(60)	1,653	1,739	3,392
	less than 2,500	610	95	1,637	1,327	2,964
Villages		143	11	725	61	786
Townships	2,500 or greater	359	(1,041)	2,594	1,748	4,342
	less than 2,500	762	(1,118)	12,203	4,239	16,442
Dev. Area Board		(33)	(130)	31	51	82
Imp. Districts		(56)	102	394	982	1,376
Total		16,450	(21,872)	45,168	53,367	98,535
PROVINCIAL TOTAL		253,152	26,397	787,141	1,046,522	1,833,663

Year-End Position

Table 10
(Concluded)

		Taxes Uncollected				
		Current Year	Previous Year	Prior Years	Total	Long-Term Debt Outstanding
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper Tier		0	0	0	0	442,155
Cities		64,477	12,823	17,506	94,806	196,978
Borough		1,358	247	267	1,872	8,213
Total		65,835	13,070	17,773	96,678	647,346
Regions						
Upper Tiers		0	0	0	0	737,679
Cities	100,000 or greater	30,019	9,867	2,344	42,230	260,771
	50 to 100,000	10,395	3,137	2,334	15,866	79,269
	less than 50,000	6,252	1,713	1,607	9,572	37,567
Towns	25,000 or greater	16,535	2,733	2,669	21,937	73,016
	10 to 25,000	8,863	2,450	2,102	13,415	33,434
	5,000 to 10,000	1,466	485	723	2,674	1,822
	less than 5,000	70	20	18	108	340
Village		3	0	0	3	205
Townships	10,000 or greater	5,102	1,565	1,638	8,305	9,178
	5,000 to 10,000	3,742	1,177	1,051	5,970	13,721
	2,500 to 5,000	719	297	315	1,331	188
	less than 2,500	334	120	222	676	14
Total		83,500	23,564	15,023	122,087	1,247,204
Counties						
Upper Tiers		0	0	0	0	8,823
Cities	100,000 or greater	10,308	3,067	2,868	16,243	162,759
	50 to 100,000	7,888	2,010	2,807	12,705	115,751
	less than 50,000	8,073	2,494	2,662	13,229	129,724
Separated towns		726	227	303	1,256	2,134
Towns	10,000 or greater	3,068	1,234	947	5,249	37,601
	5,000 to 10,000	3,261	1,055	1,143	5,459	34,871
	2,500 to 5,000	2,760	954	1,086	4,800	26,946
	less than 2,500	823	288	276	1,387	3,320
Villages	2,500 or greater	257	83	84	424	1,068
	less than 2,500	2,885	955	1,108	4,948	15,077
Townships	10,000 or greater	3,409	901	898	5,208	28,944
	5,000 to 10,000	7,518	2,235	2,447	12,200	26,018
	2,500 to 5,000	12,844	3,788	4,244	20,876	56,917
	less than 2,500	11,164	3,532	3,805	18,501	64,345
Total		74,984	22,823	24,678	122,485	714,298
Districts						
Cities	100,000 or greater	2,280	826	353	3,459	44,272
	50 to 100,000	3,196	911	571	4,678	70,971
	less than 50,000	588	85	87	760	14,932
Towns	10,000 or greater	805	313	593	1,711	13,246
	5,000 to 10,000	2,177	761	513	3,451	15,306
	2,500 to 5,000	758	339	323	1,420	3,059
	less than 2,500	459	171	144	774	1,323
Villages		121	40	30	191	337
Townships	2,500 or greater	857	302	342	1,501	3,795
	less than 2,500	3,901	1,387	1,510	6,798	11,934
Dev. Area Board		33	14	11	58	745
Imp. Districts		93	25	36	154	204
Total		15,268	5,174	4,513	24,955	180,124
PROVINCIAL TOTAL		239,587	64,631	61,987	366,205	2,788,972

Appendix D

Average Household Income by Type of
Municipality, 1978-1985

	1978	1979	1980	1981	1982	1983	1984	1985	1985/84	1984/83	1983/77 Annual
	$	$	$	$	$	$	$	$	%	%	%
Metro Toronto	26,200	28,200	32,100	35,000	38,800	41,000	43,000	44,400	3.3	4.9	6.4
Regions	23,600	25,400	28,900	33,800	38,200	40,400	43,000	46,000	7.0	6.4	10.9
County Cities	23,000	25,000	28,500	29,500	32,400	34,000	37,300	39,800	6.7	9.7	8.2
District Cities	22,900	24,800	28,300	32,000	34,700	36,100	38,000	40,100	5.5	5.2	10.1
Counties	19,100	20,600	23,300	25,400	28,200	29,800	31,800	33,800	6.3	6.7	9.5
Districts	19,600	21,100	24,000	27,400	29,500	31,500	33,800	35,700	5.6	7.3	9.7
Provincial Average	22,800	24,600	28,000	32,200	35,800	37,800	40,200	42,400	5.5	6.4	10.2

Appendix E

Classification of Municipal Services by Functional Category

General Government

General Government ● Members of council ● Officers, departments and administrative buildings primarily involved in general administration and whose expenses cannot readily be allocated to any other functions (chief administrative officer, clerk's department, treasury department, town hall, etc.) ● Expenditures which cannot be allocated to other specific functions ● Contributions to municipal hydro, gas and telephone utilities.

Protection to Persons and Property

Fire ● Fire-fighting forces (regular and volunteer) ● Fire halls ● Equipment ● Auxiliary sevices ● Fire prevention and inspections.

Police ● Police forces ● Offices ● Garages ● Lock-ups ● Equipment ● Police animals ● Boards of police commissioners.

Conservation ● Conservation Authorities.

Other ● Building and structural inspections ● Fence viewing ● Pest control ● Animal control ● By-law enforcement (where not a public health function) ● Licencing commissions ● Flood control and flood damage repairs.

Transportation Services

Road ● Repairs and maintenance of road surfaces, shoulders, roadsides, sidewalks and bridges ● Suburban roads commissions ● Surface drains and ditches ● Municipal portion of surface drainage projects carried out under the Drainage Act ● Child crossing patrols ● Pavement marking ● Traffic signals ● Traffic signs ● Railway crossing signals ● Winter control (salting, sanding and snow removal).

Transit ● Public transit commissions.

Other ● Municipal parking authorities ● Street lighting ● Municipal airport commissions ● Municipal landing strips and airports ● Municipal docks, harbours, marinas ● Contributions to harbour commissions.

Environmental Services

Sewer ● Sanitary sewers ● Storm sewers ● Sewage treatment plants ● Public washrooms (other than those in parks or community centres) ● Charges arising from service operating agreements with the Ministry of the Environment.

Water ● Waterworks systems ● Charges arising from service operating agreements with the Ministry of the Environment.

Solid Waste ● Collection of garbage and waste ● Disposal of garbage and waste (incinerators, dumps and sanitary land fills).

Health and Social Services

Public Health ● Health units ● Venereal disease control ● Communicable disease control (including immunization and vaccination) ● Grants to volunteer health organizations ● School dental care ● Disinfestation of premises ● Grants to public hospitals ● Contributions to municipally owned hospitals ● Municipal ambulance services ● Contributions to private ambulance services ● Cemetery boards ● Morgues ● Contributions to private cemeteries.

General Assistance ● Social services departments ● Welfare boards ● Homemaking and nursing services to incapacitated persons.

Elderly Assistance ● Homes for the aged ● Housing for elderly persons ● Home care ● Grants to volunteer organizations assisting the aged ● Grants under the Municipal Elderly Residents' Assistance Act ● Transit subsidies for elderly persons.

Children's Aid Societies ● Children's Aid Societies ● Grants to volunteer organizations assisting children.

Day Nurseries ● Municipal day nurseries ● Contributions to privately operated day nurseries.

Recreation and Cultural Services

Parks ● Boards of parks management ● Parks, playgrounds and amusement parks ● Community centres and halls ● Skating rinks ● Swimming pools ● Stadiums and arenas ● Grants to volunteer organizations ● Community and recreation programs.

Libraries ● Municipal library boards ● Contributions to zoos, theatres, auditoriums, concert halls, art galleries, museums and archives ● Historic sites ● Grants to volunteer organizations.

Planning and Development

Planning and Development ● Planning departments ● Planning boards ● Committees of adjustment ● Land division committees ● Industrial or development commissions and committees ● Industrial parks and land assembly for residential, commercial and industrial purposes ● Grants to boards of trade and chambers of commerce ● Business improvement areas ● Ontario Home Renewal Plan administration ● Reforestation projects ● Weed control and tree cutting ● Grants to agricultural societies ● Tile drainage carried out under the Tile Drainage Act ● Programs under the Shoreline Property Assistance Act.